

BIG MOUNTAIN RESORT AREA DISTRICT

**AUDIT SERVICES
REQUEST FOR PROPOSAL
(RFP)**

Dated April 16, 2026

For the Fiscal Years of
July 1, 2025 – June 30, 2026
July 1, 2026 – June 30, 2027
July 1, 2027 – June 30, 2028

AUDIT SERVICES REQUEST FOR PROPOSAL

Issue Date: April 16, 2026

RFP Submission Due Date and Time: June 26, 2026 – 5:00 p.m.

Return RFP to:

**Big Mountain Resort Area District
PO Box 86
Whitefish, MT 59937**

Or Email:

accountant@bigmountainRAD.org

Purpose of Request for Proposal

The Big Mountain Resort Area District (BMRAD) is requesting proposals from qualified firms of certified public accountants (Auditor) to conduct an annual financial statement audit for the three (3) fiscal years beginning July 1, 2025 through June 30, 2026, with an option to extend for an additional two (2) fiscal years.

Big Mountain Resort Area District

The District is a special district within Flathead County. The Flathead County Commissioners adopted Resolution 2604A finalizing the creation of the District on July 16, 2024. District voters approved a 3% resort tax on January 21, 2025, effective June 1, 2025. The District began receiving collections in July, 2025. The District resort tax collections exceed \$1 million for the 2026 FY, therefore requiring the financial audit.

Audit Scope: As required in the Department of Administration Standard Audit Contract, the Auditor shall perform the following:

- A. Conduct the audit in accordance with (i) generally accepted auditing standards adopted by the American Institute of Certified Public Accountants and (ii) the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Opine on the presentation of the District's financial statements in accordance with the District's applicable financial reporting framework prescribed at Section 2-7-504, MCA.

If the Auditor's opinion on the District's financial statements is other than unmodified, the Auditor shall fully discuss the reasons with the District in advance of issuing a report. If, for any reason, the Auditor is unable to complete the audit or is unable to form or has not formed an opinion, the Auditor may decline to express an opinion or decline to issue a report as a result of the engagement.

- B. Perform tests of internal control over financial reporting. Findings resulting from these tests shall be reported in accordance with Government Auditing Standards
- C. Perform tests of the District's compliance with provisions of laws, regulations, and contracts, as applicable. The Auditor shall use the local government compliance supplement prepared by the State, as required by Section 2-7-505(2), MCA, in conjunction with Government Auditing Standards to determine the compliance testing to be performed during the audit. Findings resulting from these tests shall be reported in accordance with Government Auditing Standards. If the Auditor becomes aware of fraud, waste or abuse, the Auditor shall report related findings in accordance with Government Auditing Standards.

District Accounting System

The District's records are maintained by the District's contracted CPA, Susan M. Nicosia. The accounting system the District utilizes is Quick Books Pro 2024 (Desktop) with subsidiary tax collection records maintained in excel. The District does not have any employees or District-owned assets. The District follows the modified cash basis of accounting for its General Fund. Claims are approved by the Board and checks are signed by two board members with authority to sign (Board Chair and Board Treasurer). The District maintains two accounts at Glacier Bank (checking and wire) and all cash not needed for immediate cash flow is invested in Montana State Investment Pool.

Intended Schedule

RFP Issue Date	April 16, 2026
RFP Due Date	June 26, 2026
RFP Acceptance Date	July 16, 2026 (or date of July Board Meeting)
Completion of DOA Standard Audit Contract	August 2026
District Completes ACFR	September 2026
Audit Completed	Oct-Nov 2026
Audit Report Issued	December 2026
Audit Report Submitted to DOA LGS	December 2026

District Audit Copies

Auditor will provide 2 hard copies of the fiscal year audit and one electronic (pdf) copy.

Question regarding Request for Proposal

Additional information concerning this RFP may be obtained by contacting Susan M. Nicosia, CPA at accountant@bigmountainrad.org or by phone at (406) 270-9865.

Evaluation Process

The District Finance Committee will evaluate proposals submitted using the Evaluation Criteria. During the evaluation process, the District Finance Committee reserves the right, where it may serve the District's best interest, to request additional information or clarifications from the Auditor, or to allow corrections of errors or omissions.

It is anticipated the Finance Committee evaluation process will be completed and presented to the District's Board of Directors at its July 2026 regular meeting for approval.

Evaluation Criteria

Evaluation of each proposal will be scored on the following three factors:

1. The Auditor ability to meet or exceed intended schedule requirements and provide services in a timely manner with a point range of 0 - 45 points.
2. Total Price for Engagement with a point range of 0 – 35 points.
3. Auditor qualifications and prior audit experience with governmental engagements with a point range of 0-20 points

Maximum Points 100

Audit Services Request for Proposal Submission Form

Name of Auditor:

Proposal Submitted by:

Authorized Signature:

Address:

Contact Person:

Phone: **Email:**

The proposal submission package shall include the following information/answers:

1) Statement of Qualifications

A. Qualifications of Auditor

a. Confirm Auditor is independent and licensed to practice in Montana.

b. Confirm Auditor has no conflict of interest with regard to any other work performed.

c. Confirm Auditor is included in the Montana Department of Administration – Local Government Services Bureau Roster of Independent Auditors Authorized to Conduct Audits of Montana Local Governments.

d. The Auditor will provide a copy of the most recent peer review. Attach with Submission.

B. Qualifications of Team, that the Auditor will assign to the District.

a. Please describe members of the team that the Auditor will assign and provide qualification of each member, below.

2) Auditors' Ability to meet Intended Schedule

a. Can the Auditors meet Intended Schedule?

b. If Auditor cannot meet the Intended Schedule, the Auditor shall propose an alternate schedule that can be met.

3) Other Information Auditor wants to provide.

4) Engagement Cost

Time and Price For Engagement

FY 2026 (July 1, 2025 - June 30, 2026)

Estimated Total Hours:

Price for Audit Personnel:

Price for Travel:

Price for typing, clerical and report Preparation:

Total Price for FY 2026 Audit:

FY 2027 (July 1, 2026 - June 30, 2027)

Estimated Total Hours:

Price for Audit Personnel:

Price for Travel:

Price for typing, clerical and report Preparation:

Total Price for FY 2027 Audit:

FY 2028 (July 1, 2027 - June 30, 2028)

Estimated Total Hours:

Price for Audit Personnel:

Price for Travel:

Price for typing, clerical and report Preparation:

Total Price for FY 2028 Audit:

Total Price for Engagement