



March 27, 2026

**CALL FOR BID/QUOTES:
INDEPENDENT AUDIT FOR FISCAL YEAR ENDED JUNE 30, 2026
WITH OPTION OF AUDITING FINANCIAL STATEMENTS
FOR TWO SUBSEQUENT YEARS**

The BOARD OF RAVALLI COUNTY COMMISSIONERS is soliciting bid/quotes for their independent audit for the fiscal year ended June 30, 2026 with an option for two subsequent years, June 30, 2027 and June 30, 2028. This is a fee-for-service contract that requires a single audit under the requirements of Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.*

The minimum requirements necessary to perform the audit are:

1. The firm must be independent and licensed to practice in Montana.
2. The firm must have no conflict of interest with regard to any other work performed by the firm for Ravalli County.
3. The firm must be on the Montana Department of Administration's *Roster of Independent Auditors Authorized to Conduct Audits of Montana Local Governments.*

It is preferable that the audit fieldwork be completed by February 28, 2027 with an audit report issued within 30 days of fieldwork completion. The County has accounting staff available to assist with schedules requested by the auditing firm and has qualified staff to prepare the financial statements if time permits. Previously audited financial statements from June 30, 2007 through June 30, 2025 can be located on the County's website at ravalli.us under the Finance Department.

It is expected that the June 30, 2026 Schedule of Expenditures of Federal Awards (SEFA) will include FAA Grant expenses of approximately \$600,000 and US Department of Fish & Wildlife expenses of approximately \$300,000.

Within the bid/quote, Ravalli County requires the audit fee to be shown by each fiscal year. A breakdown of the audit fee for each year needs to be as follows: Audit fee, Single audit preparation, and financial statement preparation. The Finance Department plans on preparing the financial statements as they have done since the fiscal year ending June 30, 2019, audit, but they will need the flexibility for the selected auditing firm to prepare them if other critical items take precedence.

Interested firms must submit their bids/quotes in a **sealed** envelope by 4:00 p.m., Friday, May 15, 2026, to:

Regina Plettenberg, Clerk & Recorder
215 S. 4th Street, Suite C (2nd floor)
Hamilton, MT 59840

The bid/quotes will be opened by the Commissioners on Monday, May 18, 2026 at 10:00 a.m., and the bid/quote will be awarded on Thursday, May 21, 2026 at 10:30 a.m. in the Commissioners' conference room at 215 S. 4th Street (3rd floor), Hamilton, MT.

If you have questions about the process for bid/quotes, please contact Chris Taggart, Administrative Assistant to the Commissioners at 375-6500 or ctaggart@rc.mt.gov. If you have any questions regarding the audit, please contact Jana Exner, CFO, at 375-6525 or jexner@rc.mt.gov.

PLEASE PRINT THIS REQUEST FOR BIDS ON

WEDNESDAY, APRIL 01, 2026

AND

WEDNESDAY, APRIL 08, 2026