M E M O R A N D U M **Date 6/26/2026**

TO: Bonnie Overfield, VP of Finance/CFO

FROM: Jennifer Sager, Senior Manager Accounting/Controller JS

SUBJECT: Vendor selection for Audit Services Request for Proposal (RFP) Contract 430-13259

Purpose:
Notification of vendor selection for Request for Proposal (RFP) Contract 430-13259 for Audit Services covering fiscal years 2026–2030. The contract has been awarded to Baker Tilly.

Discussion:
The selection committee consisted of the Senior Manager of Accounting, Senior Manager of Internal Audit, Assistant Controller, and Accountant IV. The District received four responses to the RFP for audit services. Each proposal was evaluated and scored based on established criteria, including technical capability, industry experience, service approach, team composition, and overall value.

Vulcan did not meet the minimum requirements and was excluded from further consideration. Of the remaining firms, MGO scored significantly lower than the top two firms and was not advanced. Baker Tilly (incumbent) and Forvis Mazars were identified as the leading candidates.

Final scores were as follows:

- Baker Tilly (Incumbent): 94
- Forvis Mazars: 87
- MGO: 72
- Vulcan: Not applicable (did not meet minimum requirements)

Both Baker Tilly and Forvis Mazars were determined to be comparable across key evaluation criteria, including technical qualifications, industry expertise, audit approach, engagement team, and overall value. The committee conducted client reference surveys for both firms, which yielded consistently positive feedback, confirming strong client satisfaction and service quality.

The evaluation did not identify any clear or compelling differentiators between the two firms that would justify selecting a new provider over the incumbent. Cost represented 10% of the total evaluation score. Over the five-year contract term, Forvis Mazars proposed $1,286,000, while Baker Tilly proposed $1,419,400.

Based on the comprehensive evaluation and reference feedback, the committee selected Baker Tilly.

Justification:
The selection of the incumbent is supported by the following:

- *Absence of Meaningful Differentiation*
  Both firms demonstrated comparable capabilities and alignment with District requirements. No material differences were identified in service delivery, expertise, or overall value that would offset the risks and disruption of transitioning to a new firm.
- *Institutional Knowledge and Efficiency*
  Baker Tilly has an established understanding of the District's operations, key risks, accounting policies, internal controls, and systems. This familiarity supports an efficient audit process and reduces onboarding time and duplication of effort.
- *Transition Costs and Operational Impact*
  Transitioning to a new auditor would introduce indirect costs, including increased staff time, expanded first-year audit procedures, and temporary inefficiencies associated with onboarding a new engagement team.
- *Incumbent Performance*
  Baker Tilly has demonstrated strong performance, responsiveness, and effective communication. There are no concerns regarding service quality, and the firm maintains a proven, productive working relationship with management and governance stakeholders.
- *Organizational Enhancements*
  The recent merger of Moss Adams and Baker Tilly strengthens the firm's capabilities through expanded resources, broader expertise, and increased geographic reach. This integration provides additional value and fresh perspectives while maintaining continuity and institutional knowledge.

Financial Considerations:
Cost represented 10% of the overall evaluation. While Baker Tilly's total proposed fees over the five-year term ($1,419,400) are approximately 10% higher than Forvis Mazars ($1,286,000), the premium is considered reasonable in light of the benefits of retaining the incumbent.

These benefits include avoiding transition-related costs and risks, such as significant internal effort, first-year audit inefficiencies, and onboarding of a new audit team. The enhanced scale and capabilities resulting from the Baker Tilly and Moss Adams combination also provide incremental value without the disruption of a transition.

Summary
Following a competitive evaluation process in which Baker Tilly and Forvis Mazars were determined to be comparable across all key criteria, with no clear differentiators identified, management selected the incumbent auditor, Baker Tilly. The modest fee premium is justified by the value of continuity, operational efficiency, and reduced execution risk.

Memo-RFP- Vendor selection for Audit Services

Final Audit Report 2026-06-29

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Ruff Substation Labor Contract

July 14, 2026

Jason Scheel, District Representative/Project Manager
Jeremy Robertson, Business Owner

Grant PUD

Powering our way of life.

Ruff Substation/ECBID 22.1

Executive Summary

- The Labor Contract is for the construction of the Ruff Substation.
- We reviewed 5 bids from contractors.
- Requesting approval of Labor Contract 130-12631H with Potelco, Inc. in the amount of $4,383,927.00.

Ruff Substation/ECBID 22.1

Background

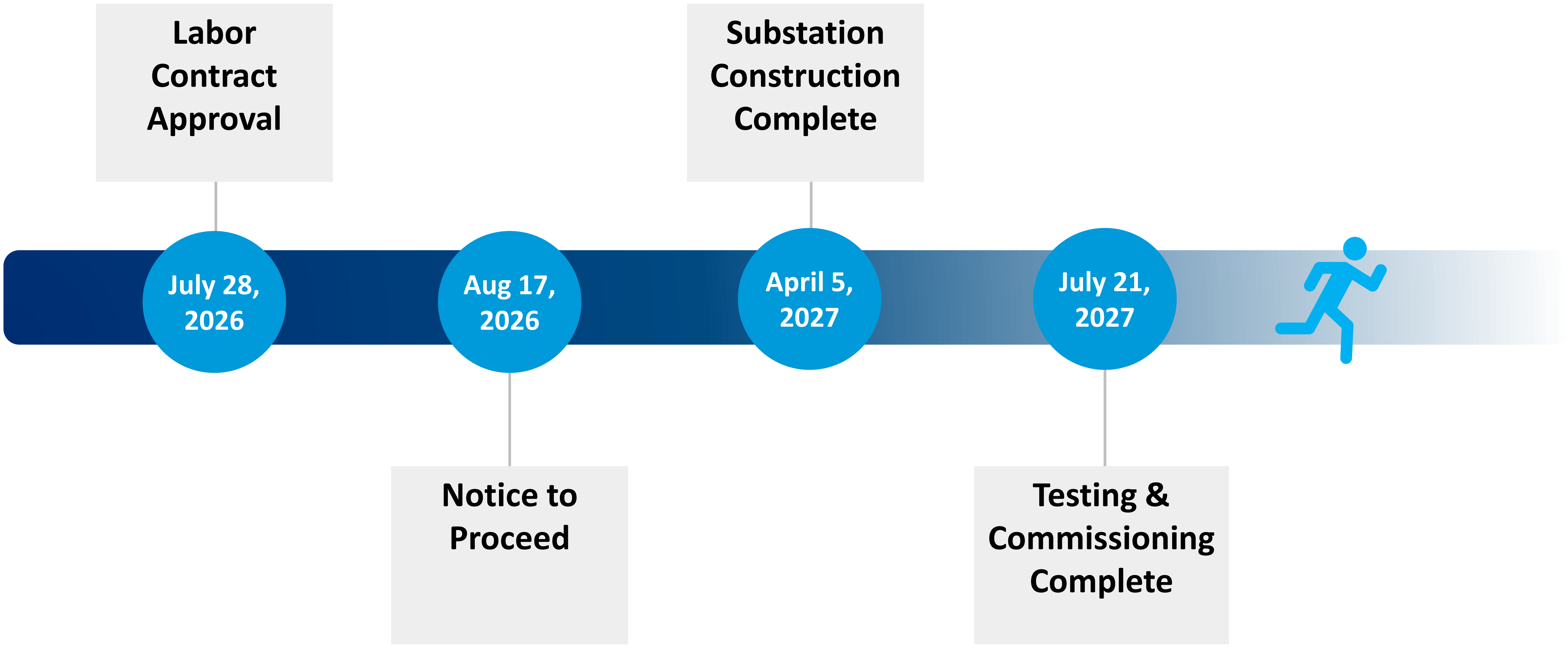
- Core Issues & Focus
  - This will replace the existing aging infrastructure bringing it to current utility standards.
  - Completing the Ruff Substation provides East Columbia Basin Irrigation District (ECBID) the ability to provide more efficient agricultural services to farmers.
- Macro-scope
  - The scope of work will include all above and below ground civil construction, structural installation, and electrical construction.
- Dependencies
  - Outage coordination taking into account irrigation season.

Ruff Substation/ECBID 22.1

Recommendation

- Approval of Labor Contract 130-12631H with Potelco, Inc., totaling $4,383,927.00 to construct the Ruff Substation.

Timeline


Labor Contract Approval
July 28, 2026
Aug 17, 2026
Notice to Proceed
Substation Construction Complete
April 5, 2027
July 21, 2027
Testing & Commissioning Complete

Financial

- BvA: $6,117,271.00 – $4,383,927.00 = **$1,733,344.00**
- Forecast 2026: $2,739,955.00
- Forecast 2027: $1,643,972.00
- Total Project Cost: $4,383,927.00

- Contract value aligns with the approved capital budget.

- **ECBID is responsible and will be funding this project**. Grant PUD will be billing approximately every quarter, and ECBID will be paying the actuals on this project.

Thank you!

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