



County of San Mateo

Request for Proposals (RFP) for Certified Public Accountancy Services for Public Guardian and Public Administrator Programs in San Mateo County

Health - Aging and Disability Services

RFP No. TBD

RFP Contact: Sherman Gee
sgee@smcgov.org

1. Introduction and Schedule

The County of San Mateo (the “County” or “SMC”) covers most of the San Francisco Peninsula. The region covers 744 mi and is home to nearly 800,000 residents and 20 incorporated cities. The County provides for the health and welfare of all people within its borders and serves as the local government for the unincorporated areas. Innovation thrives here in industries including bioscience, computer software, green technology, hospitality, financial management, health care, education and transportation. The County prides itself on how that prosperity fosters its commitment to protecting and enhancing the health, safety, welfare and natural resources of the community.

1.1. Summary

Certified public accountancy services are needed to support the Public Administrator and Public Guardian programs with preparation and filing of tax returns for decedents, conserved persons, and other cases under the program’s jurisdiction. Services may include gathering and reviewing financial records, preparing federal and state individual income tax returns, identifying filing requirements and deadlines, coordinating with program staff on documentation, and ensuring compliance with applicable tax laws and reporting obligations.

The San Mateo County Public Guardian program serves older adults and adults with physical or mental disabilities who lack capacity to provide for their needs. The Public Guardian may be appointed for clients without alternative, appropriate conservators. Deputy Public Guardians (DPGs) arrange health care, housing, meals, transportation, personal care, and recreation for conservatees. DPGs also gather and manage client assets, apply for public benefits, and collect and pay bills. There are two types of conservatorships: probate and LPS, discussed below. The Public Guardian serves both probate and LPS conservatees, but the legal standards for the conservatorships and the populations served are different.

The San Mateo County Public Administrator helps families manage the affairs of a loved one who has passed away with dignity, respect, and care. Serving as a neutral third party, the Public Administrator can handle every aspect of estate management, from securing property and paying bills to locating heirs, liquidating assets, and distributing inheritance, without the need to hire an attorney. Services include making burial arrangements, closing accounts, and investigating potential assets, providing peace of mind during a difficult time. The office may be appointed by heirs, named in a will, or assigned by the court when no administrator exists. Fees are based on estate value and subject to court approval.

1.2. Background

The County seeks a qualified Certified Public Accountant (CPA) firm to provide tax compliance, tax return preparation, filing support, and related tax consultation services for matters administered by the County’s Public Administrator and Public Guardian Programs.

The Contractor will provide tax-related services for conserved persons, decedents’ estates, trusts, and other persons or entities for which the County holds legal authority or responsibility. Services will be performed only upon County referral or written authorization. The County does not guarantee a minimum number of assignments, tax returns, billable hours, or total compensation under any resulting agreement.

The Contractor shall perform all services in accordance with applicable federal and California tax laws; Internal Revenue Service (IRS) and California Franchise Tax Board (FTB) filing requirements; professional standards applicable to Certified Public Accountants; the County’s confidentiality and information-security requirements; and the terms of the resulting agreement.

1.3. Contact Information

Project Contact:

Victoria Wright

Administrative Services Manager

Email: vwright@smcgov.org

Phone: [\(650\) 454-4869](tel:(650)454-4869)

Procurement Contact:

Sherman Gee

Contracts Administrator

Email: sgee@smcgov.org

Phone: [\(650\) 802-6588](tel:(650)802-6588)

Department:

Health - Aging and Disability Services

Department Head:

Colleen Chawla

Chief, San Mateo County Health

1.4. Timeline

RFP Released	October 16, 2026
Pre-Proposal Meeting (Non-Mandatory)	October 30, 2026, 2:00pm Agenda Microsoft Teams or Zoom; link to be posted
Deadline for Questions and Comments	November 6, 2026, 12:00am
Proposal Due Date and Time	November 13, 2026, 12:00am
Anticipated Contract Award Date	January 1, 2027

2. Scope of Work

2.1. Intake and case assessment

For each County-authorized assignment, the Contractor shall perform the following services:

A. Initial Review

1. Review the County referral packet and all available financial, legal, and tax records.

2. Identify applicable tax years, jurisdictions, return types, filing deadlines, extensions, notices, and required authorizations.

B. Case Assessment

Provide case assessments, as needed or upon County request, identifying:

1. Returns believed to be required;
2. Tax years requiring action;
3. Known filing deadlines;
4. Records or information still needed;
5. Anticipated extension requirements;
6. Known compliance risks, penalties, notices, or unresolved prior-year issues;
7. Whether specialized tax, valuation, legal, or other professional support may be needed;
8. The proposed pricing category or estimated not-to-exceed amount, if applicable.

C. Documentation Management

1. Maintain a case-specific document checklist and promptly notify the County of missing, inconsistent, or incomplete documents, when feasible.

2.2. Tax Research, Analysis, and Advisory Services

The Contractor shall provide tax research and advisory services necessary to support Public Administrator and Public Guardian operations, including:

A. Research complex tax circumstances affecting Public Administrator and Public Guardian clientele, including amending prior-year returns and evaluating historical filing accuracy.

B. Determine tax-basis values when records are incomplete or unavailable, including developing recommended basis values supported by reasonable assumptions and industry standards.

C. Consult on filing requirements for federal, state, and local returns, including identifying missing information and advising on corrective actions.

D. Consult on fiscal-year tax returns to maximize benefit to the Estate, including timing considerations and strategic filing recommendations.

E. Provide recommendations on tax consequences of investment sales, including capital gains implications, depreciation recapture, and other relevant tax impacts.

F. Provide estate-related financial analyses, including tax-impact modeling and scenario-based recommendations, to support Public Administrator and Public Guardian fiduciary decision-making in cases involving conservatorships of the estate and decedent estate administrations.

G. Support court-related requests, including preparing summaries, clarifications, or documentation needed for hearings or judicial review.

H. Support the transition of cases from the Public Guardian to the Public Administrator, maintaining continuity of tax records, filings, and historical documentation.

2.3. Communication Requirements Built into Fees

The Contractor shall provide the following communication and customer-service functions at no additional cost:

- A. Provide high-quality customer service, including pick-up and delivery of tax returns and supporting documents.
- B. Maintain accessible, responsive communication with Public Administrator and Public Guardian staff throughout the tax season and off-season.
- C. If the Contractor is unable to complete the Agreement or is not selected for a subsequent term, facilitate an orderly transition by allowing the successor CPA firm to electronically copy all existing tax-return and client-file information, including data maintained in Lacerte or comparable tax-preparation software.

2.4. Services Included in Base Fees

The following services are included in the established fee schedule and shall not incur additional charges:

- A. Tax research, basis determination, filing-requirement consultation, fiscal-year return consultation, and investment-sale tax-impact analysis as described in ***Tax Research, Analysis, and Advisory Services***.
- B. Customer-service and communication functions described in ***Communication Requirements Built into Fees***
- C. Responding to tax notices from the IRS, FTB, and other taxing authorities, including preparing written or verbal correspondence and assisting in resolution of tax issues.
- D. Responding to court requests as needed.
- E. Providing estate-related tax consequence analysis and recommendations, as applicable.
- F. Ensuring continuity of tax records and documentation during contractor transition, as described above.

2.5. Return preparation and filing

The Contractor shall prepare, review, and support the filing of County-authorized tax returns, including:

- A. Individual Returns - Prepare federal and California individual income tax returns, including final returns for decedents and returns for conserved persons.
- B. Fiduciary and Trust Returns - Prepare federal and California fiduciary and trust income tax returns.
- C. Specialized Returns (when authorized) - Prepare estate, gift, business, or out-of-state returns only when specifically authorized in writing by the County.
- D. Corrective and Prior-Year Returns - Prepare prior-year, delinquent, amended, superseding, protective, or otherwise corrective returns when required by case circumstances.
- E. Extensions - Prepare extensions of time to file, including identifying estimated payments needed to reduce potential interest or penalties.

F. Filing Method - File returns electronically when allowed and feasible. If electronic filing is not available or appropriate, document the reason and prepare the return for paper filing.

G. No-Return Determinations - Provide written determinations when no return is required, including:

1. Tax year reviewed,
2. Jurisdiction,
3. Basis for determination,
4. Records reviewed,
5. Limitations, and
6. Recommended County action.

H. Documentation Support - Assist in identifying missing documentation required for accurate tax preparation and advise Public Administrator and Public Guardian staff on remediation steps.

2.6. Review, signature, and authorization process

Before filing any return, the Contractor shall provide the County with:

1. A complete draft of the return;
2. A concise summary of the return; and
3. A list of required signatures, authorizations, elections, estimated payments, refunds, and material assumptions.

The Contractor shall not file a return, submit an election, authorize a payment, execute an agreement with a taxing authority, or otherwise bind the County, client, estate, trust, or conservatorship without prior written County authorization and all required taxpayer, fiduciary, court, or legal approvals.

The County is responsible for obtaining all signatures and legal authority required for filing, unless it separately authorizes the Contractor to coordinate or facilitate signature collection.

2.7. Tax authority notices and representation

- A. Upon County request and written authorization, the Contractor shall assist with administrative tax matters, including responding to tax notices, obtaining tax-account information and transcripts, resolving filing-status inquiries, preparing correspondence, requesting penalty abatement, analyzing payment-plan options, and addressing related issues.
- B. The Contractor may communicate with the IRS, FTB, or other taxing authorities only after receiving written County authorization and the applicable power of attorney, tax-information authorization, fiduciary documentation, or court approval. As needed, the Contractor shall request transcripts and Employer Identification Numbers (EINs), using applicable authorizations such as IRS Form 2848 or FTB Form 3520-PIT.

- C. Audit representation, appeals, litigation support, tax-controversy services, settlement negotiations, and matters requiring legal representation are outside the routine scope of work unless separately authorized in writing by the County. The Contractor shall promptly notify the County if a matter may require legal counsel, specialized tax counsel, an enrolled agent, a valuation professional, or another specialist.

2.8. Basis, valuations, and transaction advice

- A. When requested by the County, the Contractor shall analyze available records and provide a written tax-basis calculation or recommendation for inherited property, securities, investments, real property, business interests, or other assets.
- B. The written analysis shall identify source records, methodology, assumptions, valuation dates, limitations, and any additional records or expert valuations needed.
- C. The Contractor shall not obtain an appraisal, retain a valuation professional, make investment decisions, sell assets, or direct transactions on behalf of the County or a client without prior written County authorization.
- D. Upon County request, the Contractor may provide tax-impact analyses for proposed transactions, including investment sales, distributions, asset transfers, or estate-related actions. Analyses shall identify estimated federal and California tax consequences, key assumptions, available alternatives, and limitations. Final fiduciary, legal, investment, and transaction decisions remain with the County and/or the authorized decisionmaker.

2.9. Reporting requirements

The Contractor shall provide a secure weekly status report during the tax-filing season and at another frequency designated by the County during the remainder of the year. At minimum, each status report shall include:

- 1. County case identifier, without unnecessary personally identifiable information;
- 2. Client/case type;
- 3. Tax year and return type;
- 4. Assigned date;
- 5. Filing deadline and extension status;
- 6. Current status;
- 7. Missing records or action required from the County;
- 8. Anticipated completion or filing date;
- 9. E-file acceptance, rejection, or mailing status;
- 10. Estimated tax due, refund, penalty, or interest, if known;
- 11. Material issue or risk requiring County attention; and
- 12. Hours and charges incurred or expected, if time-and-materials pricing is used.

The Contractor shall also provide quarterly and annual aggregate reports showing the number and type of cases assigned, returns completed, extensions filed, amended or prior-year returns prepared, no-return determinations, notices addressed, refunds identified, estimated tax liabilities, outstanding cases, turnaround performance, and recurring record or process issues.

2.10. Confidentiality, security, and record handling

- A. The Contractor shall safeguard all County and client information, including Social Security numbers, tax identification numbers, financial account information, medical or conservatorship-related information, tax returns, and supporting records.
- B. The Contractor shall use secure methods approved by the County for transmission, storage, and exchange of confidential records. Unencrypted email shall not be used to transmit unredacted tax returns or documents containing Social Security numbers, taxpayer identification numbers, financial account numbers, or other sensitive personal information.
- C. The Contractor shall maintain a documented chain of custody for original records received from the County and shall return original records promptly after completion of the applicable assignment or upon County request.
- D. The Contractor shall notify the County immediately, and no later than (1) business day, after discovering any actual or suspected unauthorized access, disclosure, loss, theft, or compromise of County or client information.
- E. At the end of the agreement, or earlier at County direction, the Contractor shall return County records and securely destroy retained copies in accordance with the agreement, applicable law, professional standards, and County record-retention requirements.

2.11. Quality assurance and preparer responsibility

- A. The Contractor shall maintain an internal quality-control process appropriate to the complexity and risk of the assigned work. All returns shall be reviewed by a qualified preparer or reviewer before submission to the County for approval.
- B. The Contractor shall correct, without additional charge, any error, omission, or deficiency attributable to the Contractor's acts or omissions. The Contractor shall promptly notify the County of any such issue and provide a written corrective-action plan.
- C. The Contractor shall be responsible for any penalties, interest, re-filing costs, or other direct costs to the extent caused by the Contractor's negligent preparation, failure to meet an agreed filing deadline after receipt of complete documentation, or other Contractor error, subject to the terms of the resulting agreement and applicable law.
- D. The Contractor shall not be responsible for deficiencies caused by incomplete, inaccurate, untimely, or withheld information supplied by the County, client, fiduciary, financial institution, or another third party, provided that the Contractor timely identified the issue to the County.

2.12. Electronic Tax Payments and Refund Administration

The Contractor shall assist Public Administrator and Public Guardian clients with transitioning from paper-check tax payments to ACH or other authorized electronic payment methods and provide guidance on applicable IRS and Treasury electronic payment requirements. Services shall support compliance with Executive Order 14247, "Modernizing Payments To and From America's Bank Account," and applicable IRS procedures, including procedures for responding to CP53E notices.

The Contractor shall:

- A. Coordinate with designated County staff to verify taxpayer identity, account information, and applicable authorization before facilitating electronic tax payments or refund deposits.
- B. Identify and track CP53E notices and assist with responding within the applicable IRS response period, including providing qualifying electronic-payment information or selecting an available IRS exception, as appropriate and authorized.
- C. Investigate missing, invalid, or rejected direct-deposit information and promptly notify designated County staff of issues requiring corrective action, additional documentation, or authorization.
- D. Take all actions within its authorized role to facilitate receipt of conservatee federal income-tax refunds by ACH direct deposit to a verified, authorized account, rather than by paper check, when legally permissible and operationally feasible.
- E. Protect confidential taxpayer and banking information when collecting, transmitting, storing, and using information to perform these services.
- F. Maintain records of notices received, response deadlines, actions taken, outstanding issues, and resolution status, and provide status updates to designated County staff.
- G. Identify and promptly communicate circumstances that prevent electronic payment or refund receipt and assist the County with available alternatives or exception procedures.

The Contractor shall obtain required County approvals before initiating payments, submitting banking information, or requesting exceptions on a client's behalf.

2.13. Training and process improvement

- A. At least once annually, the Contractor shall provide a tax-season readiness training for designated Public Guardian and Public Administrator staff. The training shall address relevant changes in federal and California tax requirements, common documentation deficiencies, tax-record retention practices, filing-calendar milestones, procedures for referring cases to the Contractor, and recurring issues identified through Contractor reporting.
- B. The Contractor shall provide presentation materials and a written summary of recommended process improvements to the County within (10) business days after the training.

2.14. Expected Performance Measures

Initial case assessments delivered on time	At least 95% within required timeframe
Routine returns completed by filing deadline or approved extension	100%
E-file acceptance rate for returns eligible for e-filing	At least 95%
Filing confirmations provided on time	100%

Weekly/periodic status reports submitted on time	100%
Notices reported to County within required timeframe	At least 95%
Draft returns requiring material correction due to Contractor error	No more than 5%
County-requested corrections caused by Contractor error	Corrective action initiated within 3 business d
Original records returned or accounted for	100%
Annual staff training completed	100%

2.15. Invoicing Requirements

Vendor must issue invoices through a reliable invoicing software platform capable of producing accurate, itemized, and auditable billing records.

2.16. Document Retention

The Contractor shall retain all case-related records, workpapers, supporting documentation, and electronic records created or received in performing services under this Agreement for at least seven (7) years after final payment or closure of the applicable Public Administrator or Public Guardian case, whichever is later. Records shall be maintained securely and made available to the County, its authorized representatives, and applicable oversight agencies upon request. The Contractor shall not destroy any records subject to a litigation hold, audit, investigation, court order, or applicable legal retention requirement.

3. Submission Requirements

3.1. Submission Deadline

Proposals must be electronically received by 12:00 am, on Friday, November 13, 2026 via eProcurement system.

Allow sufficient time for the upload to complete by the Due Date and Time. Partial uploads will automatically terminate, and proposals will be rejected. The eProcurement system submission time will be the official submission time. The County will not be responsible for and may not accept proposals that are late due to slow internet connections or for any other failure of the eProcurement system.

NOTE: The County does not maintain the eProcurement system and is not liable for site failures or technical problems. To resolve technical issues, contact OpenGov Technical Support by using the real time chat located in the lower right hand corner of the screen, or via email at procurement-support@opengov.com

<https://procurement.opengov.com/portal/smcgov>

3.2. Pre-submission Registration

Organizations or individuals interested in responding to this solicitation must register online with the County of San Mateo [at:](#)

- <https://procurement.opengov.com/portal/smcgov>

It is recommended that organizations complete this registration as soon as possible. The County will not be responsible for and may not accept proposals that are late due to a failure to register in the eProcurement system.

3.3. Submission via eProcurement Portal

Required Documents

Please refer to the [Technical Proposal](#) section for submittal documents and requirements.

Electronic Submissions

Include the proposer name and the RFP title and number in each filename. Submit proposals via the eProcurement website, allowing sufficient time for the upload to complete by the Due Date and Time. As noted above, the eProcurement portal submission time will be the official submission time, and partial uploads will automatically terminate, and proposals will be rejected. Contact eProcurement Portal with technical questions regarding this site.

Conflicts between Certain Requirements

Prior to the submission deadlines and solely relating to a determination of the timeliness of questions, comments, and proposal submissions, information displayed on the eProcurement portal site will take precedence in the event of a discrepancy between that information and the information within the solicitation documents. For all other discrepancies, the information in the solicitation documents will take precedence.

Format

Documents should be created in the following format:

- Text should be Times New Roman (12-point minimum font size) and unjustified (i.e., with a ragged-right margin)
- Pages should have margins of at least one inch on all sides (excluding headers and footers)
- If the proposal is lengthy, a Table of Contents should be included.
- PDF format is preferred.

Errors in Proposals

The County will not be liable for any errors in proposals. Proposals may be rejected as unresponsive if they are late, incomplete, missing pages or information, or cannot be opened for any reason. The County may waive minor irregularities, but such waiver will not modify any remaining RFP requirements.

3.4. Procurement Preference for Local Businesses and Local Non-Profits

The County of San Mateo has adopted a Procurement Preference for Local Businesses Ordinance (County Ord. Code Ch. 2.89.) The purpose of this Ordinance is to promote a strong local economy by giving preference to local businesses, local non-profits, local small and micro businesses, and local small and

micro non-profits in County procurements, to the extent consistent with the law and interests of the public. The County's process for applying local preferences to competitive procurements is set forth in County Ordinance Code Section 2.89.030. The Ordinance and exemptions (e.g. the ordinance will be exempt when all bids or proposals received are from Non-Profit Organizations) can be reviewed here:

[Chapter 2.89 - PROCUREMENT PREFERENCE FOR LOCAL BUSINESSES | Code of Ordinances | San Mateo County, CA | Municode Library](#)

The requirements for bidders to establish eligibility for a local preference for this solicitation are detailed below in Section III (Submission Requirements) The Ordinance does not apply if a procurement is determined to be exempt (County Ord. Code sec. 2.89.050), and the County reserves the right to waive application of the Ordinance to this procurement if determined to be in the best interests of the County (County Ord. Code sec. 2.89.060).

4. Minimum Qualifications, Local Preference Ordinance, and Technical Proposal

4.1. Minimum Qualifications

4.1.1. CPA Firm Licensure Information*

Provide your firm's current CPA firm licensure or registration information, including:

- Firm's legal name as listed with the issuing licensing authority
- License or registration number
- Issuing state or jurisdiction and licensing authority
- Current license or registration status and expiration date, if applicable

Attach a copy of the firm's current license or registration as a PDF attachment.

*Response required

4.1.2. License Violations and Disciplinary Actions*

Has the firm, any proposed subcontractor, or any individual who will provide services under this contract been subject to any license suspension, revocation, restriction, probation, disciplinary action, citation, or finding of violation by a state board of accountancy, professional licensing authority, governmental agency, or court within the past five (5) years?

If yes, please provide for each matter:

- The name of the firm or individual involved;
- The licensing or regulatory authority;
- The date and nature of the alleged or determined violation;
- The current status and final disposition;
- Any corrective action taken; and

- Whether the matter could affect the firm's or individual's ability to perform the requested CPA services.

Failure to disclose applicable matters may be grounds for disqualification or contract termination.

*Response required

4.1.3. Has Proposer has been providing similar services for a minimum of four (4) years within the last seven (7) years?*

- The proposer must have provided, for at least four of the last seven years, tax preparation and tax compliance services involving individual, fiduciary, trust, estate, decedent, conservatorship, guardianship, probate, or comparable complex fiduciary tax matters.
- The proposer's lead tax professional must hold and maintain an active California CPA license in good standing, or the proposer must demonstrate that an active California-licensed CPA will supervise and sign off on all work requiring CPA review.
- The proposer must demonstrate experience preparing and filing federal and California returns comparable to those anticipated under this RFP, including experience addressing prior-year filings, extensions, tax notices, and fiduciary tax matters, as applicable.
- The proposer must have the capability to securely receive, store, transmit, and dispose of taxpayer information.

☐ Yes

☐ No

*Response required

4.1.4. System for Award Management Registration*

Vendors must have an active registration in the System for Award Management ([SAM.gov](https://sam.gov)) at the time of proposal submission and maintain an active registration throughout the term of any resulting agreement. In your response, confirm your active registration and provide the following:

- Legal business name as registered in SAM.gov
- Unique Entity Identifier (UEI)
- SAM.gov registration expiration date

Obtaining a UEI alone does not satisfy this requirement; vendors must complete the entity registration process and maintain active status throughout contract period.

*Response required

4.2. Procurement Preference for Local Businesses and Local Non-Profits

4.2.1. Is the Proposer a "Local Business"?

As Defined by Chapter 2.89.020 of the San Mateo County Ordinance Code, a "Local Business" means any for-profit business which has its principal place of business, or is headquartered, in San Mateo

County. If this designation applies to the proposer, a self-attestation form must be completed and provided with this response.

Please download the below documents, complete, and upload. If this designation is not applicable, please leave blank.

- [SMC LocalBusiness self-atte...](#)

4.2.2. Is the Proposer a Local "Small" or "Micro" Business?

As Defined by Chapter 2.89.020 of the San Mateo County Ordinance Code:

“Small Business” means any business which holds a Small Business Certification awarded by the California Office of Small Business and Disabled Veteran Business Enterprise Services (OSDS).

“Micro Business” means any Small Business certified by the OSDS which is automatically designated by the OSDS as a Micro Business due to gross annual receipts falling below the OSDS-designated dollar amount.

If the above designations apply, please provide the OSDS provided Certification ID.

If this designation is not applicable, please leave blank.

4.3. Technical Proposal

For each response, proposers should describe their methodology, responsible staff roles, relevant experience, quality-control measures, proposed timelines, and any assumptions or limitations. Do not include any confidential information.

4.3.1. Introduction and Executive Summary *

Provide an introduction to your firm and an executive summary of your proposal, highlighting your qualifications, proposed approach, and ability to perform the requested services. Include the following in your response:

- A. Name, title, email address, phone number, and mailing address of the representative responsible for communications related to this RFP.
- B. Name, title, email address, phone number, and mailing address of the person authorized to bind your firm to the commitments contained in the proposal. Include this person’s typed name as their signature.
- C. An affirmative statement that your firm is willing and able to perform the commitments contained in the proposal and has not violated the terms of this RFP.

Submission of this response constitutes your firm’s representation that the statements above are accurate and that the identified signatory is authorized to make these commitments on the firm’s behalf.

Maximum response length: 7500 characters

*Response required

4.3.2. Statement of Minimum Qualifications *

Describe how the proposer meets the minimum qualifications as set forth in **Minimum Qualifications** of this RFP.

Submission of the Minimum Qualifications checklist is not a substitute for providing a detailed written response.

Maximum response length: 7500 characters

*Response required

4.3.3. Experience Managing Comparable Public-Agency Workloads*

Describe the volume and scope of work your firm has performed for public agencies during the past three years, with particular emphasis on services comparable to those requested in this RFP. For each agency, identify the agency name and type, services provided, period of performance, and approximate annual volume of work. Quantify the volume using relevant measures, such as the number of engagements, audits, reports, staff hours, or annual contract value.

Explain how the volume of work varies across agencies and describe your firm's experience managing multiple agency engagements concurrently. Identify your current public-agency workload and explain how your firm will maintain sufficient staffing and capacity to perform the requested services within the required timelines.

Maximum response length: 10000 characters

*Response required

4.3.4. Project Approach*

Describe your firm's proposed approach to managing cases referred by the County, including your procedures for intake, assessment and prioritization, staff assignment, and tracking and timely completion of all applicable filing deadlines.

Describe your firm's experience preparing tax returns involving decedents, conservatorships, fiduciaries, trusts, estates, and prior-year filings. Explain how that experience will inform your firm's approach to handling the County's referred cases.

Maximum response length: 10000 characters

*Response required

4.3.5. Approach to Scope of Work Tasks*

Describe your firm's experience and proposed approach to performing the scope of work, including:

- A. Preparing tax returns involving decedents, conservatorships, fiduciaries, trusts, estates, and prior-year filings.
- B. Implementing quality-assurance and supervisory review procedures to verify the accuracy and completeness of tax returns before filing.
- C. Identifying, addressing, and escalating missing records, imminent filing deadlines, tax notices, potential penalties, and matters requiring specialized advice, including how and when your firm will notify the County.

Describe the administrative, technical, and physical safeguards your firm uses to protect confidential tax, financial, medical, and conservatorship-related information. Address secure transmission, encryption, document storage, chain of custody for original records, breach notification, retention, return, and secure destruction practices.

Maximum response length: 10000 characters

*Response required

4.3.6. Firm and Staff Qualifications*

Describe your firm's background and qualifications to perform the requested services. Identify the staff proposed to prepare, review, and supervise tax returns, and describe each individual's role, relevant professional licenses and credentials, and years of experience, including experience with returns comparable to those described in the scope of work.

Discuss the proposed staff's anticipated availability and capacity to support County-referred cases during tax season, and explain how your firm will maintain adequate staffing and continuity of service during peak periods or staff absences.

Maximum response length: 5000 characters

*Response required

4.3.7. Invoicing Software and Process*

Identify the software your firm will use to prepare and submit invoices for services provided to the County. Describe how the software supports itemized billing by case, service performed, staff member, hours worked, and applicable rate, as appropriate to your proposed pricing structure.

Explain your process for reviewing invoices for accuracy, providing supporting documentation, tracking payment status, and resolving billing discrepancies. Describe your ability to submit invoices and billing data in County-required formats and protect confidential case information included in billing records.

Maximum response length: 5000 characters

*Response required

4.3.8. Electronic Tax Payments and Refunds*

Describe your firm's qualifications and approach to supporting Public Guardian and Public Administrator clients with electronic tax payments and ACH direct-deposit refunds. Address your experience with applicable IRS and Treasury requirements, CP53E notices, verification of account information and authorizations, resolution of rejected or missing direct-deposit information, protection of taxpayer and banking data, and documentation and escalation of unresolved issues. Identify relevant comparable experience, anticipated limitations, and County approvals or staff support required.

Include relevant experience with comparable clients or engagements, and identify any anticipated limitations, required authorizations, or dependencies on County staff.

Maximum response length: 7500 characters

*Response required

4.3.9. References

Provide 3 including the name, address, and telephone number of recent clients (preferably other public agencies):

Maximum response length: 2500 characters

5. Pricing Proposal

Pricing will be evaluated administratively

PRICING STRUCTURE

Include any additional costs in a separate upload if necessary

Line Item	Description	Unit of Measure	Unit Cost
Simple Individual Return	Fixed fee per return; estimated time to prepare, review and complete the return is up to 1.5 hours	Each	
Complex Individual Return	Fixed fee by tier or an incremental fee per factor; total estimated time to prepare is up to 3.5 hours	Each	
Business Return	Fixed fee per return; estimated time to prepare, review, and complete a business return is up to 3 hours	Each	
Fiduciary or Trust Return	Hourly rates with County-approved not-to-exceed amount, or fixed fee by return type; estimated time to prepare, review, and complete a fiduciary or trust return is up to 3 hours	Each	
Estate 706 Return	Hourly rates with County-approved not-to-exceed amount, or fixed fee by return type; average the time to prepare, review and complete form 706 is up to 8 hours but will vary based upon the decedent's estate	Each	
Fixed Hourly Rate for Approved Hours	Fixed rate in excess of standard hours due to special circumstances. (Standard hours are the estimated hours typically required to complete a standard return and serve as the baseline for determining whether additional billable hours or special billing rates are warranted.)	Rate	
Fixed Hourly Rate for Assistance in Tax Transcript	Fixed hour rate for assistance in obtaining tax transcript for Public Guardian and Public Administrator clients.	Rate	

Line Item	Description	Unit of Measure	Unit Cost
Staff training	Included annually	NA	

REDUCED RATE FOR CLIENTS WITH FINANCIAL HARDSHIP

Line Item	Description	Unit of Measure	Percentage
Reduced Fee Clients Returns	Charges will be reduced by this proposed rate in cases where clients with limited benefits and/or pensions are filing to obtain refunds that are less than the regular cost of the return. All processing, filing, computer, and other fees are included in this rate	Rate of Discount	

6. Evaluation and Selection Criteria

The proposals will be evaluated by a selection committee with relevant expertise. The County intends to evaluate the proposals generally in accordance with the criteria itemized below. Proposers with the highest scoring proposals may be interviewed by the committee to make the final selection.

6.1. Phase 1

No.	Evaluation Criteria	Scoring Method	Weight (Points)
1.	Project Approach Understanding of Public Administrator and Public Guardian context; intake and workflow; deadline control; return-preparation method; quality assurance; communications; security; reporting; transition plan; document retention	Points Based	25 (25% of Total)
2.	Firm Qualifications Relevant fiduciary/decedent/trust/estate tax experience; comparable public-sector or court-related work; firm capacity; references; regulatory and professional standing	Points Based	20 (20% of Total)

3.	Team Qualifications CPA oversight; key staff expertise; availability during tax season; role clarity; administrative capacities; continuity/back-up coverage; experience with federal and California returns	Points Based	15 <i>(15% of Total)</i>
4.	Price Completeness, reasonableness, transparency, and total evaluated cost using County-established estimated quantities Comparable to market rate for similar services	Points Based	40 <i>(40% of Total)</i>

6.2. Phase 2

No.	Evaluation Criteria	Scoring Method	Weight (Points)
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1.	Preferential Points (Local Business or Local Non-Profit score) Where price is not the sole evaluation factor for a solicitation (e.g., in the case of a "best-value" solicitation), five percent (5%) of the total evaluation points otherwise awardable will be added to the proposal score for each Local Business or Local Non-Profit score for evaluation purposes. In the event of a tie between a Local Business or Local Non-Profit and another bidder, the Local Business or Non-Profit shall be awarded the Contract, assuming agreement on other contract terms. An additional three percent (3%) preference shall be given to a Local Business or Local Non-profit (for a total of eight percent (8%) of total points otherwise awardable) if the proposer is a Small Business or Small Non-Profit, or an additional 5 percent preference (for a total of ten percent (10%) of total points otherwise awardable) if the proposer is a Micro Business or Micro Non-Profit.	Points Based	10 (100% of Total)
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7. Instructions to Proposers

7.1. Instructions

Proposers are encouraged to attend a pre-proposal conference on Friday, October 30, 2026, at 2:00 pm, to be held at Microsoft Teams or Zoom; link to be posted. All questions will be addressed at this conference and any available new information will be provided at that time. If you have further questions regarding the RFP, please post them on the eProcurement portal.

7.2. Communications

- A. As of the issuance date of this RFP and continuing until it is canceled or an award is made, no proposer or person acting on behalf of a prospective proposer may discuss any matter relating to the RFP with any officer, agent, or employee of the County, other than through eProcurement portal, to the Authorized Contact Person, or as outlined in the evaluation or protest procedures.

- B. Proposers (including any agent, owner, employee, board members, or other such affiliates) shall not offer any gift, favor, or other personal benefit to any County officer or employee during the procurement process for this agreement, including during the solicitation period and contract negotiations.

Violation of the foregoing prohibitions may result in a proposer being found non-responsible and barred from participating in this or future procurements.

7.3. Contract Award

A. Award Procedure

Contract negotiations are neither an offer nor guarantee that a contract will be executed. A contract award, if any is made, will be to the responsive, responsible proposer offering the overall best value to the County for the services and goods described in this solicitation, or as applicable, for a specific portion of the services and goods described. Any agreement reached will be memorialized in a formal agreement using the attached template, executed by the appropriate authority.

B. Notice of Intent to Award

If a decision is made to take steps to enter into an agreement with one or more proposers, the County will post a Notice of Intent to Award or otherwise notify proposers the remaining proposers of their non-selection. Notice may instead be provided by including approval of the agreement as an item on an agenda for a meeting of the Board of Supervisors.

C. Commencement of Performance

After all parties have signed the agreement, the County will notify the contractor and performance may proceed. Prior to execution of the agreement by the County, no County employee may authorize work under the agreement. Any work performed prior to the full execution of the Agreement may not be compensated.

- D. **Levine Act Disclosure** The Levine Act (California Government Code Section 84308) imposes certain requirements on parties contracting with the County of San Mateo related to campaign contributions to County “officers,” including elected County officers and candidates seeking elective office, who may participate in making a decision on certain County contracts. Elected County officers in San Mateo County include: the San Mateo County Board of Supervisors, Assessor-County Clerk-Recorder, County Controller, Coroner, District Attorney, Sheriff, and Tax Collector-Treasurer. Generally, under current County policy, approval by the Board of Supervisors is required for any agreement for services above \$200,000, and agreements for services below that threshold may be approved by Department heads. **If your proposal is selected, you will be required to certify compliance with the Levine Act.** As part of this process, you will need to certify and warrant that you have fully complied, and will remain in full compliance, with all applicable requirements of the Levine Act in connection with the Agreement, including making any required disclosures of campaign contributions to County Officers, which includes but may not be limited to elected County Officers. Elected County

Officers include members of the San Mateo County Board of Supervisors, as well as the Assessor-County Clerk-Recorder, Controller, Coroner, District Attorney, Sheriff, and Tax Collector-Treasurer. Any campaign contribution required to be disclosed under the Levine Act in connection with this Agreement shall be disclosed on the County of San Mateo Levine Act Disclosure Form, a copy of which is available from the County upon request. Parties are solely responsible for accurate certification and disclosure. The Levine Act is complex, and this brief description is not legal advice. For example, certain contributions must be aggregated when determining whether contributions have exceeded the \$500 threshold. If your proposal is selected, you are urged to review the Levine Act and consider consulting an attorney.

7.4. Term

Health - Aging and Disability Services is issuing Request for Proposal (RFP) No. TBD for Certified Public Accountancy Services for Public Guardian and Public Administrator Programs in San Mateo County.

The agreement shall have a term of one (1) year, up to 5 based on performance. The County's standard contract template has been included with this solicitation. The awarded contractor will be expected to sign an agreement prepared by the County using this template. Please ensure that your firm has completed legal review of these contract terms. If your firm wishes to request exceptions to these standard terms, submit a Contract Exceptions Request by the Deadline for Questions, Comments and Contract Exceptions listed in the Solicitation Schedule below. The County will consider Contract Exceptions Requests but reserves the right to reject requested modifications to its standard terms.

8. Terms and Conditions for Receipt of Proposals

8.1. Errors, Omissions and Inquiries regarding the RFP

Proposers are responsible for reviewing all portions of this RFP. Proposers are to notify the department, in eProcurement portal, if the proposer discovers any ambiguity, discrepancy, omission, or apparent error in the RFP. Such notification should be made promptly after discovery, but in no event later than five business days prior to the deadline for receipt of proposals. Modifications and clarifications will be made by addenda as provided below.

Inquiries regarding the RFP should be lodged in eProcurement portal.

8.2. Objections to RFP Terms

Should a proposer object on any ground to any provision or legal requirement set forth in this RFP, the proposer must, not more than ten calendar days after the RFP is issued, provide written notice to the department, via eProcurement portal, setting forth with specific grounds for the objection.

8.3. Addenda

The County may cancel, revise, or reissue this RFP, in whole or in part, for any reason. Revisions will be posted as Addenda on eProcurement portal. No other revision of this RFP is valid. Proposers shall be responsible for ensuring that their proposals reflects any and all Addenda issued by the County prior to the proposal due date regardless of when a proposal is submitted. Therefore, the County recommends that

proposers consult eProcurement portal frequently, including shortly before the proposal due date, to confirm that all Addenda have been downloaded.

8.4. Term of Proposal

Submission of a proposal signifies that the proposed services and prices are valid for the duration of the proposed agreement term and that the quoted prices are genuine and not the result of collusion or any other anti-competitive activity.

8.5. Revision or Withdrawal of Proposal

A proposer may revise a proposal on the proposer's own initiative at any time before the deadline for submission of proposals. The proposer must submit the revised proposal in the same manner as the original on or before the proposal due date.

A proposer may withdraw a proposal at any time before the deadline for submission of proposals. After that time, whether or not a new RFP is issued for the same subject matter, withdrawal of a proposal may preclude the proposer from participating in the procurement as a proposer or subcontractor, except that an original equipment manufacturer may participate indirectly through a reseller.

8.6. Errors and Omissions in Proposal

The County will not be liable for any errors in proposals. Proposals may be rejected as unresponsive if they are incomplete, are missing pages or information, or cannot be opened for any reason. The County may waive minor irregularities, but such waiver will not modify any of the remaining RFP requirements.

8.7. No Commitment

Neither submission of a proposal nor the County's receipt of proposal materials confers any right to the proposer nor any obligation on the County. This RFP does not commit the County to award a contract.

8.8. Financial Responsibility

The County shall have no financial responsibility for any costs incurred by a firm in responding to this RFP or participating in any presentations or negotiations.

8.9. Estimated Quantity

If the RFP results in an indefinite quantity or a requirements agreement, the goods and services actually requested by the County may be less than the maximum value of the agreement and there is no guarantee, either expressed or implied, as to the actual quantity of goods and services that will be authorized under the agreement.

8.10. Public Record

A. General

1. All proposals, protests, and information submitted in response to this solicitation will become the property of the County and will be considered public records. As such, they may be subject to public review.
2. Any contract arising from this RFP will be a public record.

3. The County is not seeking proprietary information and will not assert any privileges that may exist on behalf of the proposer.
4. Submission of any materials in response to this RFP constitutes:
 - Consent to the County's release of such materials under the Public Records Act without notice to the person or entity submitting the materials; and
 - Waiver of all claims against the County and/or its officers, agents, or employees that the County has violated a proposer's right to privacy, disclosed trade secrets, or caused any damage by allowing the proposal or materials to be inspected; and
 - Agreement to indemnify and hold harmless the County for release of such information under the Public Records Act; and
 - Acknowledgement that the County will not assert any privileges that may exist on behalf of the person or entity submitting the materials.

8.11. Reservations of Rights by the County

The issuance of this RFP does not constitute an agreement by the County that any contract will actually be entered into by the County. The County expressly reserves the right at any time to:

- Waive or correct any defect or informality in any response, proposal, or proposal procedure;
- Reject any or all proposals;
- Reissue an RFP;
- Prior to submission deadline for proposals, modify all or any portion of the selection procedures, including deadlines for accepting responses, the specifications or requirements for any materials, equipment or services to be provided under this RFP, or the requirements for contents or format of the proposals;
- Procure any materials, equipment or services specified in this RFP by any other means; or
- Determine that no project will be pursued.

8.12. No Waiver

No waiver by the County of any provision of this RFP shall be implied from any failure by the County to recognize or take action on account of any failure by a proposer to observe any provision of this RFP.

8.13. Cooperative Agreement (Piggyback)

This competitive solicitation is being conducted as a Cooperative Procurement. The services, terms and conditions of any agreement resulting from this solicitation may be used by other organizations as a Cooperative Agreement.

This provision in no way commits any affiliate to procure services from any awarded contractor, nor does it guarantee that any additional orders will result. At their discretion, and subject to their own procurement policies, interested organizations may make use of this competitive procurement and contract directly from the awarded contractor.

9. Protest Procedures

9.1. Protest of Non-Responsiveness Determination

Within five (5) working days of the County's issuance of a notice of non-responsiveness, any firm that has submitted a proposal and believes that the County has incorrectly determined that its proposal is non-responsive may submit a written notice of protest. Such notice of protest must be received by the County on or before the fifth working day following the County's issuance of the notice of non-responsiveness. The notice of protest must include a written statement specifying in detail each and every one of the grounds asserted for the protest. The protest must be signed by an individual authorized to represent the proposer, and must cite the law, rule, local ordinance, procedure or RFP provision on which the protest is based. In addition, the protestor must specify facts and evidence sufficient for the County to determine the validity of the protest.

9.2. Protest of Contract Award

Within five (5) working days of the County's issuance of a notice of intent to award the contract, any firm that has submitted a responsive proposal and believes that the County has incorrectly selected another proposer for award may submit a written notice of protest. Such notice of protest must be received by the County on or before the fifth working day after the County's issuance of the notice of intent to award.

The notice of protest must include a written statement specifying in detail each and every one of the grounds asserted for the protest. The protest must be signed by an individual authorized to represent the proposer, and must cite the law, rule, local ordinance, procedure or RFP provision on which the protest is based. In addition, the protestor must specify facts and evidence sufficient for the County to determine the validity of the protest.

9.3. Delivery of Protests

All protests must be received by the due date. If a protest is mailed, the protestor bears the risk of non-delivery within the deadlines specified herein. Protests should be transmitted by a means that will objectively establish the date the County received the protest. Protests or notice of protests made orally (e.g., by telephone) will not be considered. Protests must be delivered to:

Protests@smcgov.org

Subject: Certified Public Accountancy Services for Public Guardian and Public Administrator Programs in San Mateo County, TBD