



LYON FIRE
Tim McHargue
Fire Chief

March 18, 2026

Chuck Ritter
President
Central Lyon County Fire Board of Directors
246 Dayton Valley Road, Suite 106
Dayton, Nevada 89403

RE: Annual Comprehensive Financial Report Auditor Selection

Board President Chuck Ritter,

This letter serves as a formal justification for the procurement approach and firm selection used for the Annual Comprehensive Financial Report (ACFR) audit services.

In accordance with the 2025 CLCFD Procurement Manual and Nevada Revised Statutes (NRS) 332.115(1)(b), professional services, including auditing and accounting services, are exempt from formal competitive bidding requirements. As such, the District was not required to use a formal Request for Proposals (RFP) process or to award services solely on price or to a single proposer.

Notwithstanding this exemption, the District elected to utilize an informal RFP process as a practical and transparent method to obtain informal proposals, consistent with the intent and spirit of the Procurement Manual. This approach ensured accountability, documented due diligence, and provided a reasonable basis for evaluation while recognizing the specialized nature of professional audit services.

During the evaluation process, the District determined that the sole proposer was not the best firm to contract with for fiscal 2026, and it was recommended by our CPA, Lesley Berg, to seek additional proposals. The District sought an additional proposal outside the RFP, and the firm met the District's operational and technical needs. The firm possesses established working knowledge of the District's accounting system, MIP, which significantly reduces onboarding time, minimizes the risk of errors, and promotes audit efficiency. In addition, the firm has an

existing professional working relationship with the District's contract Certified Public Accountant (CPA), which supports effective coordination, continuity, and timely completion of the ACFR.

Given the complexity of governmental accounting standards, reporting timelines, and system-specific requirements, continuity of service and institutional knowledge were identified as critical evaluation factors. Selection of the recommended firm was therefore based on qualifications, demonstrated competence, system familiarity, and the ability to perform the audit efficiently and in compliance with applicable standards, not solely on price or being a sole proposer who met the RFP timeline, when not required for the procurement manual's informal proposals requirement for professional services.

Accordingly, the decision to forego selection based on a single proposer and instead recommend the firm with demonstrated familiarity and professional alignment is justified, reasonable, and compliant with both NRS 332.115(1)(b) and the 2025 CLCFD Procurement Manual. This approach serves the District's best interests by reducing risk, ensuring audit quality, and supporting timely financial reporting.

This justification is provided for the procurement record and audit documentation.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Amber Law".

Amber Law
Business Manager
Central Lyon County Fire Protection District