



REQUEST FOR PROPOSALS FOR AUDITING SERVICES

Request for Proposal (RFP) No. 2025-1-15

MOUNTAIN VIEW WHISMAN SCHOOL DISTRICT

Nadia Pongo, Director of Fiscal Services

1400 Montecito Avenue

Mountain View, CA 94043

npongo@mvwsd.org

Issue Date: January 15, 2025

RFP Submission Deadline: February 4, 2025 (2:00 PM PST)

[MVWSD District Business](#)

MOUNTAIN VIEW WHISMAN SCHOOL DISTRICT
REQUEST FOR PROPOSALS FOR AUDITING SERVICES
Request for Proposal (RFP) No. 2025-1-15

The Mountain View Whisman School District ("District") is requesting proposals from interested Certified Public Accountants to perform independent financial audits for the District, for the years 2024-2025, 2025-2026, and 2026-2027 with an option for renewal, at the District's option, under the same terms and conditions, for the years 2027-2028, 2028-2029 and 2029-2030. Specifically, the District is requesting time and cost proposals for the following audits:

1) Basic independent audit of the District's funds as specified in the most recent issue of the State Controller's audit guide, Standards and Procedures for Audits California K-12 Local Educational Agencies, and the AICP industry guide, Auditing of State and Local Government Units.

2) Audit (performance and financial) of the District's Proposition 39 Bond program:

Measure T - On March 3, 2020, 67.2% of local voters passed Measure T, which generates funding to provide safe, efficient, and modern facilities, as well as art and science labs designated to meet the needs of quality education for Mountain View Whisman School District students and staff. Measure T will generate up to \$259 million to repair, upgrade and expand our local schools.

Proposals must conform and be responsive to applicable audit and accounting guidelines, as indicated herein. Respondents must sign their quotations and complete, sign and submit the District Required Forms enclosed herewith.

The deadline for receipt of proposals is **February 4, 2025 at 2:00 p.m.** Please submit one original and five copies of your proposal in a sealed envelope to:

Mountain View Whisman School District
1400 Montecito Ave
Mountain View, CA 94043
Attn: Nadia Pongo
Director of Fiscal Services

Proposals received after the deadline will be returned unopened. Proposals missing required information or forms will be deemed nonresponsive, and will not be considered.

Questions regarding this RFP must be submitted in writing to npongo@mvwsd.org by 2:00 p.m., January 24, 2025. Responses will be posted on the District's Web site by 5:00 p.m., on January 28, 2025.

The timeline of pertinent events regarding this RFP are as follows:

Event	Date
RFP Issued	January 15, 2025
Questions / Requests for Information Due	January 24, 2025
Responses to Request for Clarification	January 28, 2025
Proposals Due	February 4, 2025
Interview (if any)	February 5, 2025
Board Approval	February 13, 2025
Interim Audit Performance	March - April, 2025
Year-End Audit Performance	September-November, 2025

I. BACKGROUND INFORMATION

The Mountain View Whisman School District is located in Santa Clara County and serves grades TK - 8th and has a total enrollment of approximately 4,621 students.

II. NATURE OF SERVICES REQUIRED

The audit of the District will cover all funds over which the District has control and must meet the requirements of the financial and compliance audits under the Single Audit Act of 1984, together with the implementing regulations prescribed by the Office of Management and Budget (OMB) Circular A- 128, Governmental Accounting Standards Board (GASB) 34, and all other Federal, State and local regulations.

The audit shall be made in accordance with generally accepted government audit standards covering financial and compliance audits. These standards mean the Standards for Audit of Governmental Organizations, Programs, and Functions developed by the Comptroller General (GAO). A list of the District's Federal and State programs is available upon request.

III. ASSISTANCE AVAILABLE TO AUDITORS

1. The District's accounting staff will be available to pull documents from files as necessary.
2. The District does not have a formal internal auditing function.
3. The District will make appropriate work areas available with close proximity to the accounting records.

IV. STATEMENT OF WORK

A. Scope of the Audit Services

Audit firms must submit a proposal to provide the school district with audit services for a period not to exceed three years with an option to extend an additional three years.

B. Technical Standards

Auditors must complete a financial and compliance examination of all fund and account groups of the school district in accordance with generally accepted auditing standards as promulgated by the AICPA, the standards applicable to financial audits contained in the Government Auditing Standards, issued by the Comptroller General of the United States; and the Standards and Procedures for Audits of California K-12 in Local Educational Agencies issued by the State Controller's Office. Single audits of federal awards shall be made in accordance with the requirements established by Circular A-133 Audits of State, Local Governments, and Non-Profit Organizations issued by the U.S. Office of Management and Budget (OMB).

C. Work to Be Performed

1. Conduct an annual single audit of all funds and account groups under the jurisdiction of the school district, and a performance and financial audit of the District Proposition 39 Bond program.
2. Conduct a pre-audit conference to discuss the timelines and processes to be used during the audit. Exit conferences shall be conducted as required to review the draft audit report and findings. The auditor should schedule the exit conferences at the end of each phase of fieldwork and at least three weeks prior to the issuance of the final report(s).
3. Complete and file the audit reports no later than December 15 of each year, unless arranged for at an earlier date by the District. The auditor is responsible for filing all copies of the audits with the appropriate agencies as listed in the State Controller's audit guide.
4. A manager or partner of the firm who was involved in the audits will present the audit reports to the governing board of the school district no later than January 30 of each year, at a regularly scheduled Board meeting.
5. Management Letter. At the completion of each phase of interim fieldwork, the auditors will provide a management letter to the Associate Superintendent/Chief Business Officer, detailing all findings and recommendations noted as of the date of the completion of the interim work. The auditor may substitute a copy of all written findings for the management letter.

D. Working Papers

The auditor must retain working papers for a minimum of seven years. The audits are subject to review by the Office of the State Controller, the Department of Education, the Office of the Auditor General, the Santa Clara County Office of Education, and other individuals designated by the District. Accordingly, the audit work papers will be made available upon request.

In addition, the firm shall respond to the reasonable inquiries of successor Auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

E. Communication

The supervisor/manager and the partner will be available throughout the year to provide assistance to the school district in explaining audit findings and recommendations and to discuss the items that may impact the audit. In general a response will be requested within the week unless there are extenuating circumstances.

F. Copies

The auditor will provide a minimum of ten (10) bound copies of the audit report(s) at no additional charge and an electronic file for reproduction.

II. TECHNICAL REQUIREMENTS OF THE PROPOSAL

The proposal must contain the following information:

A. Title Page

Identify the name of the audit firm, the address, the telephone number, name of the contact person and the date.

B. Profile

1. Indicate whether the firm is local, regional, national, or international.
2. Indicate the office location from which the work will be performed (this includes the office location for the partner, manager, and any other assigned staff). For firms with more than one office, indicate the number of professional staff at the office from which the work will be performed.
3. Describe the range of activities performed by the local office, such as auditing, consulting or taxes.
4. Describe the size and structure of the firm, including the number of partners and audit staff.

C. Methodology

1. Include a description of the overall approach to the engagement, including the work plan.
2. Describe how the examination will be conducted in order to comply with applicable laws and regulations.
3. A brief description of the firm's system of quality control.
4. Describe if you will be able to meet the Districts preferred times for Interim Audit Performance March to April, and September to October for the Year End audit performance.

D. Experience

1. Information on the experience of the firm in auditing school districts and a list of California school district audits the firm has performed within the last 3 years, or is under contract to perform.

2. A list of at least three California K-12 school references that includes: the name and address of each client; the name, title, and telephone number of each client's audit liaison; and the date the work was performed.
3. A list of all staff that will be assigned to the audit. All partners, managers, and supervisors assigned to the audit must have a minimum of three years of experience performing audits of local educational agencies similar to the school district.
4. Resumes of the staff members to be assigned to the engagement. The resumes must include:
 - a. The position of the staff member in the firm.
 - b. The years of experience, specifically in school district audits and consulting.
 - c. Statements of experiences related to auditing/consulting especially as it applies to California School Districts.
 - d. Education, including a description of the last two years of continuing education, specifically related to school business and auditing courses.

E. Assurances

Certify that the auditing firm will assign a California-licensed certified public accountant as the auditor in charge for the school district audit. Certify that the auditing firm meets the professional independence standards.

- F.** Disclosure of any audit reports rejected by the Office of the State Controller in the last five years.
- G.** A copy of the most recent peer review's independent report.
- H.** A statement of the firm's understanding of the work to be performed and proposed calendar of the work to be performed.

The calendar should identify the key components of the audit and the level of staff that will be assigned to perform the work. Please specify any documentation of assistance needed from the school district critical to meeting your time frame.

I. Fee

1. A statement of the proposal fee for 2024-2025, 2025-2026, and 2026-2027 for the school district. Each audit firm must complete attachment A as a part of the proposal. The fee shown on attachment A must be all-inclusive (i.e., travel, per Diem, clerical, staff hourly rates, etc.)
2. A statement of the hourly rate for each member of the audit team. The number of hours planned for each phase of the audit for the school district and a breakdown of the planned hours by staff member.

J. Equal Opportunity

A statement that the audit firm is an equal opportunity employer and must certify compliance with the Civil Rights Act of 1964, and all applicable federal and state laws and regulations relating to equal employment opportunity.

K. Form of Agreement

Provide the Firm's proposed revisions, if any, to the District's form of *Professional Service Agreement* ("Agreement") attached hereto as Attachment "B." PLEASE NOTE: The District may not consider any substantive changes to the form of Agreement if they are not submitted at or before this time.

III. OTHER INFORMATION

A. Independent Contractor

While performing the audit, the audit staff are independent contractors and not employees of the District. The auditor should also list and describe the firm's professional relationships involving the District or any of its agencies for the past five years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.

B. Insurance

The firm awarded the contract must maintain a minimum of \$1,000,000 of professional liability insurance; A Certificate of Insurance must be filed with the Associate Superintendent/Chief Business Officer prior to the execution of the contract. The audit firm must maintain this insurance during the entire term of the contract.

C. Compliance with Laws

The audit firm agrees to comply with applicable federal, state, and local laws, rules, regulations, ordinances, policies, and procedures in the conduct of the audit as specified herein.

D. Hold Harmless and Indemnification

The audit firm will hold harmless and indemnify the District, its officers, agents and employees from and against any and all actions, suits, or other proceedings as may arise as a result of performing the work hereunder, except such actions, suits or other proceedings as may arise as a result of the negligence or willful misconduct of the District, its officers, agents, and employees.

E. Compensation

The school district will pay a fixed price to a single proposer for the total project. Pursuant to Education Code Section 14505, ten percent (10%) of the fee will be withheld until certification by the State Controller that the audit report conforms to the reporting standards of the current audit guide. In addition, fifty percent (50%) of the audit fee will be withheld for any subsequent year of the contract if the prior year's audit report was not certified as conforming to the reporting standards in the State Controller's audit guide.

F. Supplemental Compensation and Additional Services

If during the audit, the auditors find any unusual items or circumstances that, in the auditor's view warrant an immediate detailed investigation, the auditor will communicate this situation to the Associate Superintendent/Chief Business Officer in writing within five business days. If, in the opinion of the Associate Superintendent/Chief Business Officer, a more detailed examination is required than would be required under ordinary circumstances, the Associate Superintendent/Chief Business Officer will provide a written authorization for additional services to the auditor.

Additional services are not within the scope of the services to be performed pursuant to this agreement. If additional services are required and authorized an additional contract will be written to reflect the additional services and compensation.

G. Auditor's Obligation to Perform Work in Accordance with Standards

If the work performed by the audit firm is not in accordance with the standards in this RFP, or if the reports submitted by the audit firm are not complete, or if the reports are rejected by the Office of the State Controller as incomplete, the audit firm will be obligated to do whatever is required to correct the reports to meet the requirements as specified in the standards or as specified by the State Controller at no additional cost to the school district.

H. Any audit contract negotiated for services by this RFP will be terminated by the District if the auditor is determined by the State Controller to be ineligible to conduct audits pursuant to Education Code Section 41020.5.

I. Agreement

1. In compliance with this request for proposal, the proposer will propose and agree to furnish all labor, materials, transportation and services necessary to complete the work described and items listed in this RFP.
2. It is understood and agreed that the proposer has, by careful examination, satisfied themselves as to: the nature of the locations of the work; the character, quality and quantity of the materials to be encountered, the character of the equipment and facilities needed preliminary to and during the work; the general and local conditions; and all other matters that may impact the work under this contract. No verbal agreement or conversation with any officer, agent, or employee of the school district, either before or after execution of this contract, will affect or modify any of the terms of obligations in this RFP.

J. Firms responding to this request for proposal shall not attempt contact with the Board of Education, Superintendent, or other employees of the school district.

IV. SELECTION

All proposals received by the specified deadline will be reviewed by a District panel familiar with the requirements of this RFP and the needs of the District. Proposals will be reviewed for content, completeness, technical experience, qualifications, cost, references and other considerations that may be deemed relevant by the District.

The Mountain View Whisman School District reserves the right to select the firm that best meets the needs of the District, based on the criteria set forth in this RFP. The District reserves the right to waive minor irregularities in the RFP

and in the proposals submitted in response to the RFP. The District may or may not conduct interviews as part of the selection process. The District reserves the right to reject any and all proposals and to negotiate the terms and conditions of the contract for provisions of audit services.


Based on the sole discretion of the District an interview may be requested. Firms should be available to do a zoom interview if requested as part of the selection process.

**MOUNTAIN VIEW WHISMAN SCHOOL DISTRICT
REQUEST FOR PROPOSALS FOR AUDITING SERVICES
PROPOSAL FORM**

ATTACHMENT "B"

Independent Contractor for Professional Services Agreement

<p><i>AUDIT FEES AND COSTS</i></p> <p><i>FOR THE ANNUAL INDEPENDENT AUDIT</i></p> <p><i>OF THE</i></p> <p><i>MOUNTAIN VIEW WHISMAN SCHOOL DISTRICT</i></p>

<p><i>Submitted February 4, 2025</i></p>
<div></div> <p>Chavan & Associates, LLP Certified Public Accountants 16450 Monterey Road, Suite 5 Morgan Hill, CA 95037 Phone: (650) 346-1329 Fax: (408) 872-4159 E-mail: sheldon@cnallp.com Contact: Sheldon Chavan, Partner</p>

Audit Fees and Costs
Mountain View Whisman School District
Proposal for Auditing Services

Date: February 4, 2025

Firm: Chavan & Associates, LLP (C&A)
16450 Monterey Road, Suite 5
Morgan Hill, CA 95037
Phone: (650) 346-1329

Contact Person: Sheldon Chavan, Partner
Sheldon@cnallp.com
650-346-1329

Price per Year by Team Member:

	Standard & Quoted Hourly Rates	Hours	Optional						
			Fiscal Year Ending						
			2025	2026	2027	2028	2029	2030	
Engagement Partner	\$ 225	32	\$ 7,200	\$ 7,200	\$ 7,200	\$ 7,416	\$ 7,638	\$ 7,868	
Associate Partner	200	8	1,600	1,600	1,600	1,648	1,697	1,748	
Audit Manager	150	16	2,400	2,400	2,400	2,472	2,546	2,623	
Senior Auditor	125	88	11,000	11,000	11,000	11,330	11,670	12,020	
Professional Staff	100	144	14,400	14,400	14,400	14,832	15,277	15,735	
Administrative Staff	100	8	800	800	800	824	849	874	
Professional Discount	N/A	N/A	(4,400)	(4,400)	(4,400)	(2,522)	(2,178)	(1,868)	
Total Fees - District Audit		296	33,000	33,000	33,000	36,000	37,500	39,000	
Additional Services:									
Measure T Bond Audit	N/A	40	5,000	5,000	5,000	6,000	6,000	6,000	
All Inclusive Maximum Fees		336	\$ 38,000	\$ 38,000	\$ 38,000	\$ 42,000	\$ 43,500	\$ 45,000	

Certification: I, the undersigned, certify I am duly authorized to represent C&A and I am empowered to submit this bid. In addition, I certify I am authorized to contract with the Mountain View Whisman School District on behalf of C&A.



Managing Partner	February 4, 2025
Signature	Date

Sheldon Chavan
Name

Audit Fees and Costs
Mountain View Whisman School District
Proposal for Auditing Services

Schedule of Professional Fees

Our professional fees are based on actual time devoted to an engagement, at hourly rates related to the experience levels of the individuals performing the work.

Manner of Payment

The District will be invoiced for our services as work progresses on the basis of hours of work completed, but not more often than once per month.

We are aware of the provisions of Section 3700 of the Labor Code that requires every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of that code, and will comply with such provisions before commencing the performance of the work of the contract.

Pursuant to Education Code Section 14505, ten percent (10%) of the fee will be withheld until certification by the State Controller that the audit report conforms to the reporting standards of the current audit guide. In addition, fifty percent (50%) of the audit fee will be withheld for any subsequent year of the contract if the prior year's audit report was not certified as conforming to the reporting standards in the State Controller's audit guide. The provisions of this paragraph will be operative on an agency-by-agency basis.

Rates for Additional Professional Services

In the event that extraordinary circumstances require additional services beyond the agreed upon scope, C&A will provide, in writing and in advance, the reasons for the additional services along with our estimated costs and a statement that no work will be performed prior to District approval. Rates for additional services would be the same as those identified under the quoted hourly rates above.

ATTACHMENT A

MOUNTAIN VIEW WHISMAN SCHOOL DISTRICT
REQUEST FOR PROPOSALS FOR AUDITING SERVICES
PROPOSAL FORM

Submitted herewith is our proposal to perform the annual independent audit for the Mountain View Whisman School District for the fiscal years 2024-2025, 2025-2026, 2026-2027.

Following is a list of personnel by classification who will be assigned to this audit, indicating the estimated number of hours and rate per hour.

	Standard & Quoted Hourly Rates	Hours
Engagement Partner	\$ 225	32
Associate Partner	200	8
Audit Manager	150	16
Senior Auditor	125	88
Professional Staff	100	144
Administrative Staff	100	8

MOUNTAIN VIEW WHISMAN SCHOOL DISTRICT – BASIC INTERNAL AUDIT

AUDIT YEAR	ESTIMATED HOURS	PROFESSIONAL FEES	COSTS/EXPENSES*	TOTAL FEES & EXPENSES
2024-2025	296	\$33,000		\$33,000
2025-2026	296	\$33,000		\$33,000
2026-2027	296	\$33,000		\$33,000
	TOTALS:	\$99,000		\$99,000

PROPOSITION 39 BOND AUDIT – MEASURE G

AUDIT YEAR	ESTIMATED HOURS	PROFESSIONAL FEES	COSTS/EXPENSES	TOTAL FEES & EXPENSES
2024-2025	40	\$5,000		\$5,000
2025-2026	40	\$5,000		\$5,000
2026-2027	40	\$5,000		\$5,000
	TOTALS:	\$15,000		\$15,000

Sheldon Chavan

Authorized Signature

**PROPOSAL FOR CONDUCTING
THE ANNUAL INDEPENDENT AUDIT
OF THE
MOUNTAIN VIEW WHISMAN SCHOOL DISTRICT**

Submitted February 4, 2025



Chavan & Associates, LLP

Certified Public Accountants
16450 Monterey Road, Suite 5
Morgan Hill, CA 95037
Phone: (650) 346-1329
Fax: (408) 872-4159
E-mail: sheldon@cnaillp.com
Contact: Sheldon Chavan, Partner

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Attachment A – Most Recent External Quality Control Review

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Chavan and Associates, LLP
Certified Public Accountants

February 4, 2025

Mountain View Whisman School District
1400 Montecito Ave
Mountain View, CA 94043
Attn: Nadia Pongo
Director of Fiscal Services

We are pleased to have this opportunity to submit our proposal to provide auditing services for the Mountain View Whisman School District (the "District"). Our understanding of the work outlined in the request for proposal is that we will audit the financial statements of the District for fiscal years ending June 30, 2025, 2026 and 2027, with three option years.

Our audits will be performed in accordance with auditing standards generally accepted in the United States of America, the standards set forth for financial audits in the United States General Accounting Office's (GAO) *Government Auditing Standards*; the U. S. Office of Management and Budget's (OMB) guidance for federal awards and agreements as provided in the Code of Federal Regulation (CFR) 2 Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and relevant Governmental Accounting Standards Board (GASB) Statements. Our audit will also include audit procedures required by the State Controller's Office of the State of California as detailed in the Controller's publication, "*Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*," and will be made in accordance with the provisions of Sections 1625 and 41020 of the Education Code of the State of California. We will also apply the necessary limited procedures to management's discussion and analysis and required supplementary information, prepare the basic financial statements, combining statements, and notes to financial statements.

As a result of our audit, we will express an opinion on the fair presentation of the basic financial statements, as listed in the RFP, in accordance with GAAP. We will also issue a report on internal controls over financial reporting and on compliance with applicable laws and regulations in accordance with *Government Auditing Standards*.

Throughout the contract period, we will provide consultation on accounting and compliance issues and attend meetings to discuss the audit and management comments. It is our commitment to the District that we will complete the work within the agreed time frame and that we have the resources, time and personnel to dedicate to this engagement for the entirety of the contact. We are confident Chavan & Associates LLP ("C&A") is the best-qualified firm to serve as your independent auditors. A brief list of reasons includes:

- We specialize in the audits of local education agencies, other local governments and not for profit entities.
- Our partners have 80 years of combined experience auditing local governments.
- Our firm and key professionals are properly licensed to practice in the state of California.



Chavan and Associates, LLP

Certified Public Accountants

- Our service will be dependable, reliable and timely.
- We will be sensitive to your workload. We understand you and your staff must keep up with your current work as well as deal with the audit.
- Our staff and partners are available twelve months of the year to serve our audit clients. You are important to our firm and we promise a high level of involvement and enthusiasm at all levels.
- The engagement partner will attend all conferences and meetings and will supervise the audit during each year and phase of the engagement.
- We offer flexible staffing and scheduling. We can send a full team onsite, work 100% remotely, or send a small team on site.
- To improve the efficiency of the audit process, we use online software, Engagement Organizer (EO), to provide a list of information and monitor the workflow during the audit. The link to EO is provided early during the planning process and includes items for both interim and year-end work, such that we can edit the list as needed moving forward. All documents can be uploaded here and notes, status updates and comments are done through EO. We also have a secure portal as an additional way to share information.

We are secure in our belief that our firm is the best qualified to meet your needs. Once you have examined our proposal and contacted our references, we feel you will agree.

Staffing for the audit will include one Engagement Partner, one Associate Partner, one Senior Auditor, three Professional Staff and one Administrative Staff. The Engagement Partner, Audit Manager, one Senior and three Staff will be assigned to visit your offices, as feasible. The Engagement Partner, Associate Partner, Audit Manager, Supervisor and Senior Auditor will be available throughout the entire contract period.

Sheldon Chavan (16450 Monterey Road, Suite 5, Morgan Hill, CA, 95037, 650-346-1329, Sheldon@cnallp.com) is the partner authorized to sign and obligate the firm contractually and represent the firm. He is empowered to submit the bid and authorized to sign a contract. This proposal is a firm and irrevocable offer for 90 days.

We look forward to being of service to you.

Very truly yours,

Sheldon Chavan, C.P.A., Partner
Chavan & Associates, LLP

Section A

Profile

Section A Profile

Mountain View Whisman School District Proposal for Auditing Services

Independence

C&A is independent of the District and all of its component units as defined by generally accepted auditing standards and the **U.S. General Accountability Office's Government Auditing Standards**. *In all matters relating to the audit work, the audit organization and individual auditors, whether government or public, should be free from personal and external impairments to independence, should be fiscally independent, and should maintain an independent attitude and appearance.*

C&A did not have any professional relationships involving the Mountain View Whisman School District, or any of its agencies and component units, for the past five (5) years that would cause a conflict of interest relative to the scope of services identified in the request for proposal.

License to Practice in the State of California

C&A and all key professionals are properly licensed to practice as certified public accountants in the State of California and do not have any record of substandard work or unsatisfactory performance pending with the State Board of Accountancy. C&A is registered with the California State Board of Accountancy and our stat number is PAR 7294. A partner will manage this engagement; thus auditors in-charge of this engagement are CPA's.

Contractor Identification and Introduction

Company Name: Chavan & Associates, LLP (C&A)
Address: 16450 Monterey Road, Suite 5, Morgan Hill, CA 95037
Office: 408-217-8749
Fax: 408-872-4159
E-mail: Sheldon@cnallp.com
CA File Number: 202009218003
FEIN: 27-0630496
Authorized to Sign: Sheldon Chavan, Partner; Paul Pham, Partner

Our partners and reviewers have performed audits under Governmental Auditing Standards, **Education Audit Appeals Panel audit guide**, the Single Audit Act and the State Controller's Office Minimum Audit Requirements for a combined 79 years; Sheldon for 24 years, Jeff Ira for 40 years and Paul Pham for 15 years. In August of 2009, we established C&A as a limited liability partnership. **C&A is a local audit firm** in San Jose and Morgan Hill, CA specializing in local government auditing and consulting. **School districts comprise thirty-seven percent of our audit practice.** We have audited and prepared Annual Comprehensive Financial Reports (**ACFRs**) and basic financial statements as required by the Government Finance Officers Association (**GFOA**) and the Governmental Accounting Standards Board (**GASB**) for cities, fire districts, water districts, sanitation districts, JPAs and other types of special districts. Our partners have been reviewers of ACFRs for the **GFOA and CSMFO**. Most recently, C&A prepared ACFRs of City of Saratoga, the City of Oroville, City of Suisun, Town of Los Gatos, and Los Altos School District for the year ending June 30, 2023. Our goal at C&A is to provide premium audit services at a reasonable fee. We believe that continuous partner

*Single Audit
Experience*

Section A Profile

Mountain View Whisman School District Proposal for Auditing Services

involvement helps us achieve our goal, which is why our partners are constantly involved in every audit. Ultimately, minimizing on-the-job training allows us to focus exclusively on servicing our clients.

We currently have over **100 government**, nonprofit and grant related engagements, about half of which were required to have a single audit under uniform guidance. Our firm's experience includes numerous audits under state and federal compliance audit guides, including the Minimum Audit Requirements and Reporting Guidelines as required by the State Controller's Office. **What makes us unique from other audit firms** is that we eliminate "on-the-job" training through intensive in-house training, audit planning, and by having partners actively participate during the entire engagement (not just "spot-checking"). The daily interaction with our Engagement Partner has been invaluable to our staff and clients as it provides the opportunity for immediate feedback and the chance to ask questions related to accounting, account coding, grant requirements, Ed. Code changes, budgeting, and much more. Auditing is the main focus of our practice and we are available to start as early as February 1st, however **our calendar is flexible**.

C&A is also a member of the [AICPA's Government Audit Quality Center](#) which promotes the importance of quality governmental audits and the value of such audits to purchasers of governmental audit services. GAQC is a voluntary membership center for CPA firms and state audit organizations that perform governmental audits.

Firm Size, Staff Size, Location and Staffing

We also have **sixteen** professional, full-time staff in addition to our three partners and one administrative person that will be available to assist as needed throughout the engagement. Our engagement partners are directly involved with the audits. Our central office is located in Morgan Hill, CA. Staffing for the District's audit will include the following professionals (audit experience):

Sheldon Chavan, CPA, Managing Partner (25 years)

Jeff Ira, Independent Reviewer (40 years)

Paul Pham, CPA, Partner (15 years)

Angela Lee, CPA, Audit Manager (11 years)

Nathaniel Lopez, Senior Auditor (4 years)

Matthew Ojeda, Senior Auditor (7 years)

One of the professional staff could change from year to year. The District will be notified of any staff changes prior to fieldwork. The Engagement Partner, manager, and supervisor will be the same during each year of the engagement.

Section A Profile

Mountain View Whisman School District Proposal for Auditing Services

Range of Services

The following summarizes the range of services we provide:

Entity Type	Number of Clients	Percent by Entity	Auditing	Management, Accounting & Other	Contractor Prequalification Services	Nonprofit Tax
Local Education Agencies	37	37%	89%	0%	14%	0%
Charter Schools	11	11%	100%	0%	0%	100%
Non-profit Organizations	17	17%	94%	0%	0%	82%
Cities and Towns	10	10%	90%	0%	0%	0%
Special Districts	17	17%	88%	12%	0%	0%
Privately Held	7	7%	71%	29%	0%	0%

	GAS Audit	GAGAS Audit	Single Audit	Bond Audit	EAAP Audit	Other
Percent by Service Type	91%	73%	40%	22%	41%	39%

Contract Terminations and Affirmation Concerning Substandard Audit Work

C&A and all assigned personnel do not have any record of substandard work, contract failures, outstanding claims, litigation, investigations, or other unsatisfactory performance issues against us or pending with the State Board of Accountancy or any other entity. In addition, we have not had any federal or state desk review or field reviews of our audits. C&A has no record of lost clients or contract failures.

All of the LEA reports that we have submitted to the Office of the State Controller have been accepted and certified by the State.

Equal Opportunity Employer

C&A is an equal opportunity employer and is in compliance with the Civil Rights Act of 1964, the State Fair Employment Practice Act, and all applicable federal and state laws and regulations relating to equality.

Subcontractor

C&A will not be engaged with any subcontractors during this engagement.

Business Licenses

C&A will obtain and maintain a valid business license throughout the duration of the contract, as applicable.

Section A

Profile

Mountain View Whisman School District Proposal for Auditing Services

Insurance

C&A maintains the following insurance:

- Commercial General Liability Insurance (bodily injury and property damage) is \$4,000,000 per occurrence. The carrier is Hartford Insurance Company.
- Automobile Bodily Injury and Property damage liability insurance is \$2,000,000 per occurrence. The carrier is Hartford Insurance Company.
- Professional Liability Insurance carrier is Philadelphia Insurance Company. The per claim/aggregate limit of the liability is \$3,000,000.
- Workers Compensation Insurance carrier is Twin City Insurance Company. The per claim/aggregate limit of the liability is \$1,000,000.

Quality Control Review

We are enrolled in the AICPA quality control peer review program. Our peer review was performed in compliance with AICPA and GAO requirements and included a selection of government audit engagements. Our audits complied with auditing standards generally accepted in the United States of America and Generally Accepted Governmental Auditing Standards.

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Section B

Partner, Supervisory and Staff Qualifications and Resumes

Section B - Partner, Supervisory and Staff Qualifications and Resumes

Mountain View Whisman School District Proposal for Auditing Services

We are aware of the need for continuity of personnel on the engagement and promise that the Engagement Partner will be directly involved in the audit **during each year** of the contract. We believe that extensive partner involvement provides continuity that could not be achieved in any other way. All Partners and managers in this proposal will be available for the entirety of the contract and are available 12 months a year for questions, comments and implementation support. We understand that the Engagement Partners, managers and other supervisory staff and specialists may be changed only with the express prior written permission of the District. Other audit personnel may be changed at our discretion as long as the replacements have substantially the same or better qualifications or experience. The District retains the right to approve or reject replacements.

Sheldon Chavan, CPA

Managing Partner (Member CalCPA, AICPA, GFOA, CSMFO, GAQC)



Sheldon holds a B.S. in Accounting from San Jose State University. He began his career in public accounting in **1998** and has been auditing **school districts** and other local governments, non-profits, and federal and state grants ever since. Sheldon is a CPA licensed in California and a member of AICPA, CalCPA, CSMFO, GAQC and GFOA. He has also been a member of the GFOA Special Review Committee, with responsibility for reviewing ACFR's for award of the Certificate of Excellence in Financial Reporting. Sheldon has been a board member and financial advisor for the Redwood City Education Foundation. He has been a member of the Moreland School District Parcel Tax and Bond Oversight Committees. Since 1998, Sheldon performed audits for more than 100 different school districts in California. Most recently, Sheldon prepared the ACFR of the City of Oroville, City of Albany and the Town of Los Gatos for the last fiscal year (partial listing).

*ACFR
Preparation*

Sheldon has managed governmental audits his entire career, which includes the technical review of all work papers, staffing, scheduling, reporting, state compliance, federal compliance, state controllers reports and much more. He is responsible for running the audit in the field and providing accounting and auditing technical support to other partners and staff, primarily in the areas of compliance with auditing standards generally accepted in the United States of America, the standards set forth for financial audits in the United States General Accounting Office's (GAO) *Government Auditing Standards*, and the provisions of the Federal Single Audit Act and the United States Office of Management and Title 2 CFR Part 200 (Uniform Guidance). Sheldon also ensures that each staff has met the continuing professional education requirements under these standards and teaches several in-house seminars a year. He also administers our firm's quality control system as required by GAAS and Yellow Book standards. Sheldon has been performing audits under the Single Audit Act his entire career. Understanding the complexities of the various federal programs is one of his specialties. Over the years, Sheldon has audited major programs such as CARES act funding, ARPA funding, National School Lunch, Title II Education Technology, IDEA Special Education Local Assistance, Title I, Education Jobs Fund, Title IV Drug Free Schools, NCLB Title III, Title II Improving Teacher Quality, CDBG, Shelter Plus Care, Home

Section B - Partner, Supervisory and Staff Qualifications and Resumes

Mountain View Whisman School District Proposal for Auditing Services

Investment in Affordable Housing, HUD Section 8, Highway Planning and Construction, Medi-Cal, Low-income Low Energy Assistance, and many more.

Sheldon has extensive experience auditing government bond programs and can assist the District with bond covenant calculations, bond compliance, tax filings, bond arbitrage issues and any other general reporting requirements. In addition, we currently have multiple clients for which we complete special bond performance audits each year. We also provide contractor prequalification services for some clients who use restricted bond funds for modernization and infrastructure improvements.

Sheldon's recent continuing professional education:

Description of Program/Training
Yellow Book: Revised Government Auditing Standards Government Auditing Standards - Yellow Book Frequent Government and NPO Frauds: Misuse of Assets Governmental and Nonprofit Annual Update: Federal Government Activities Single Audit Lighting Round Governmental Audit Quality Cetner Annual Update Webcast Program-Specific Audits' plus 'Audit Tools and Guidance' Applying Risk Assessment Standards: Understanding the Entity and Its Environment GASB Updates Governmental Accounting and Auditing Conference Webcast - 5121266C Not-for-Profit Organizations Conference Webcast - 5121343C Cases in NFP Acct. & Auditing: 'Financial Statement Requirements' plus 'Net Asset Classifications' Governmental Auditing: Course Two Performance Audits Governmental Auditing: Course Three Financial Audits, Attestation Engagements, and.. Governmental Accounting and Reporting Ethics: AA&C LLP - Accounting Firm Practice Development Committee State and Local Govt Planning Considerations Cases in NFP Acct. & Auditing: Contributions Field Work Documentation: Preparation, Maintenance, Types of Workpapers School District Update Including LCFF and LCAP Compliance School Districts Conference Understanding the Changes to Yellow Book Independence California Regulatory Review Course Fraud Audit Techniques Using Excel Applying the Uniform Guidance in Your Single Audits Testing Compliance' plus 'Reporting Requirements Fid Act Understanding impacts of GASB 84 Its Here! Fid Act Implementation Considerations Accounting and Auditing Conference Bernard Madoff Investment Securities' Auditor' The Detection and Prevention of Fraud in Financial Statements Governmental Auditing: Course One Fundamental Principles for Government Auditing

Section B - Partner, Supervisory and Staff Qualifications and Resumes

Mountain View Whisman School District Proposal for Auditing Services

The following is a **partial list** of Sheldon's clients over the years:

Cities and Towns	Special Districts/JPA's	School Districts/COE's	Nonprofits and Other
City of Albany	Bay Area Water Services & Cons	Antelope Elementary	2006 Washington St.
City of Berkeley	Central Marin Sanitation Agency	Belmont Redwood Shores	Bay Area Special Education JPA
City of Carmel-by-the-Sea	East Bay Dischargers Authority	Burlingame	Bay Area Water Users Association
City of Del Rey Oaks	Fairfield-Suisan Sanitation	Cabrillo Unified	Black Adoption Placement
City of Marina	Half Moon Bay Fire Protection	Campbell Union	Boys and Girls Clubs of Sonoma
City of Novato	Hayward Area Parks and Rec	Cloverdale Unified	Center for Empowering Refugees
City of Oroville	Highland Recreation District	Cotati Rohnert Park	Children of Grace
City of Pacific Grove	Los Trancos Water District	Hillsborough City	Collective Roots
City of Pittsburg	Mckinney Water District	La Honda Pescadero	Credo High School
City of Point Arena	Menlo Park Fire Protection	Lakeside	Diagnostics for the Real World
City of Salinas	Midpen Regional Open Space	Las Lomas Elementary	Hidaya Foundation
City of San Rafael	Pleasant Hill Parks and Rec	Lassen View Elementary	Livebooks
City of Saratoga	Point Montara Fire District	Los Altos Elementary	Mashery
City of Scotts Valley	Santa Clara Regional Open Space	Luther Burbank	Mission Charter
City of Sonoma	Saratoga Cemetery District	Manton Joint Union	Mission Language and Vocational
City of South San Francisco	South Bayside System Authority	Menlo Park City	Morgan Hill Charter Foundation
City of Suisun City	South San Francisco Conf. Ctr.	Millbrae Elementary	Morgan Hill Charter School
City of Sunnyvale	Sausalito-Marin City Sanitation	Mineral	Nob Hill Home Owners Assoc.
City of Tracy	Tahoe Regional Planning Agency	Mountain View Whisman	O'Conner Water
Town of Los Gatos	The Cities Group	Orchard	One Million Lights
Town of Windsor	Valley of the Moon Fire	Pacifica	Orange County Charter School
	West Bay Sanitary District	Plum Valley	Pathway to Choices
	West County Wastewater District	Portola Valley Elementary	Pyramid Alternatives
	Westborough Water District	Red Bluff	Redwood City Education Foundation
	Woodside Fire Protection District	Salinas Union High	San Jose Conservation Charter
		San Bruno Park	San Jose Conservation Corps
		San Carlos Elementary	Singularity University
		San Mateo County Office	Sociometrics
		San Mateo Union High	South Tahoe Area Transit Authority
		Scotts Valley Unified	Stone Bridge Charter School
		Sequoia Union High	Woodside Atherton Authority
		Sonoma Valley Unified	Work2future Foundation
		Union School District	
		West County Agency (LEA)	
		Windsor Unified	
		Woodside Elementary	

Section B - Partner, Supervisory and Staff Qualifications and Resumes

Mountain View Whisman School District Proposal for Auditing Services

Jeffrey J. Ira, CPA

Independent Reviewer (Member CalCPA, AICPA, GFOA, CSMFO, GAQC)



Jeffrey is a graduate of Humboldt State University with a B.S. in Business with a concentration in Accounting. He is a CPA licensed in California, a member of the AICPA, the California Society of CPAs, the GFOA and the CSMFO. Jeff joined our firm in 2017 and has been auditing local governments since 1981. Jeff is a member of the GFOA Special Review Committee, with responsibility for reviewing ACFRs for award of the Certificate of Excellence in Financial Reporting. Jeff served as a Councilmember and the Mayor for Redwood City. He has also served on various local governing boards and committees, which makes him acutely aware of both your financial and management needs. Jeff will be responsible for concurrent review of your audit, which is a quality control measure designed to ensure the audit is completed effectively and in compliance with governmental auditing standards, compliance requirements and uniform guidance requirements.

Jeff has forty years of professional experience and has participated in a variety of auditing and consulting engagements with cities, school districts, and special districts including the following (partial listing):

Cities and Towns	Special Districts	School Districts/COE's
City of Berkeley	Bay Area Water Supply Conserv. Agency	Antelope Elementary
City of Cloverdale	Central Marin Sanitation Agency	Cabrillo Unified
City of Oroville	East Bay Dischargers Authority	Cotati Rohnert Park
City of Point Arena	Half Moon Bay Fire Protection	La Honda Pescadero
City of Saratoga	Los Trancos Water District	Lassen View Elementary
City of Sonoma	Menlo Park Fire Protection	Las Lomitas Elementary
City of Tracy	Pleasant Hill Parks and Rec	Los Altos Elementary
Town of Los Gatos	Point Montara Fire Protection District	Luther Burbank
City of Pittsburg	Santa Clara Regional Open Space Auth	Redwood City Elementary
City of San Rafael	Saratoga Cemetery District	Menlo Park City
City of Concord	South Bayside Systems Authority	Millbrae Elementary
City of Salinas	South San Francisco Conf. Ctr.	Santa Cruz City
City of Sunnyvale	Tahoe Regional Planning Agency	Mountain View Whisman
City of San Carlos	The Cities Group	Orchard School District
City of South San Francisco	West Bay Sanitary District	Burlingame
City of Marina	West County Wastewater District	Jefferson Union High
City of San Bruno	Westborough Water District	Portola Valley Elementary
City of Campbell	Woodside Fire Protection District	Red Bluff
City of Novato	Highland Recreation	San Bruno Park
Town of Atherton	Coast side Water District	San Mateo County Office
City of Cupertino		Sequoia Union High
		Sonoma Valley Unified
		San Mateo Unified
		Ravenswood Elementary
		Windsor Unified
		Woodside Elementary

Section B - Partner, Supervisory and Staff Qualifications and Resumes
Mountain View Whisman School District Proposal for Auditing Services

A summary of Jeff’s recent professional education includes:

Description of Program/Training	
GAGAS - Ethical Principles In Government Auditing	Government Auditing
GAGAS - Field Work and Reporting Standards	Major Changes to Auditing Standards
GAGAS - Field Work Standards For Financial Audits	Limiting Auditor Liability
GAGAS - General Field Work And Reporting Standards	Auditor Communications: Critical New Requirements
GAGAS - General Standards	School Districts Conference
GAGAS - Reporting Standards For Financial Audits	Governmental Accounting, Reporting, and Auditing Update
GAGAS - Use and Application of GAGAS	GASB Basic Financial Statements for State and Local Governments

Section B - Partner, Supervisory and Staff Qualifications and Resumes

Mountain View Whisman School District Proposal for Auditing Services

Paul Pham, CPA

Partner (AICPA, CalCPA)

Paul received his Bachelor of Science from Pacific University. Paul has been working in public and private accounting since 2007 and has completed Fourteen governmental audit seasons. He has completed financial and compliance audits for the entities (including LEA's) listed below since 2007. Besides the standard control documentation and substantive testing required for GAAS audits, Paul has performed audits and prepared reports under OMB Subpart F and the Single Audit Act for most of the entities listed below. He has audited Federal and state grants from various agencies, including FEMA, HUD, FTA, the Department of Education (Title I, Special Education, Title II, Adult Ed), ARPA, ESF, and much more. Paul is an expert in regard to Education Code, Government Code, Independent Study, Distance Learning, CARES act funding and ARPA funding.

Paul's recent continuing professional education:

Description of Program/Training	
GAGAS - Ethical Principles In Government Auditing	Government Auditing
GAGAS - Field Work and Reporting Standards	Major Changes to Auditing Standards
GAGAS - Field Work Standards For Financial Audits	Limiting Auditor Liability
GAGAS - General Field Work And Reporting Standards	Auditor Communications: Critical New Requirements
GAGAS - General Standards	School Districts Conference
GAGAS - Reporting Standards For Financial Audits	Governmental Accounting, Reporting, and Auditing Update
GAGAS - Use and Application of GAGAS	GASB Basic Financial Statements for State and Local Governments

The following is a partial list of Paul's clients over the years:

Cities and Towns	Special Districts	School Districts/COE's	Nonprofits and Charter Schools
City of Albany	Bay Area Water Services & Cons	Antelope Elementary	Bay Area Water Users Association
City of Berkeley	Central Marin Sanitation Agency	Burlingame	Black Adoption Placement
City of Carmel-by-the-Sea	Fairfield-Suisan Sanitation District	Cabrillo Unified	Boys and Girls Clubs of Sonoma
City of Del Rey Oaks	Menlo Park Fire Protection	Cotati Rohnert Park	Center for Empowering Refugees
City of Oroville	Midpen Regional Open Space	Hillsborough City	Children of Grace
City of Pacific Grove	Santa Clara Regional Open Space	La Honda Pescadero	Collective Roots
City of Point Arena	Saratoga Cemetery District	Las Lomitas Elementary	Credo High School
City of Rocklin	South Bayside System Authority	Lassen View Elementary	Hidaya Foundation
City of Saratoga	South San Francisco Conf. Ctr.	Los Altos Elementary	Livebooks
City of Sonoma	Suasalito-Marin City Sanitation District	Luther Burbank	Mashery
City of Suisun City	Tahoe Regional Planning Agency	Manton Joint Union	Mission Charter
City of Tracy	The Cities Group	Millbrae Elementary	Mission Language and Vocational School
Town of Los Gatos	Valley of the Moon Fire	Mineral	NASA AMES Exchange
	West Bay Sanitary District	Mountain View Whisman	Orange County Charter School
	Westborough Water District	Orchard	Pathway to Choices
		Pacifica	Pyramid Alternatives
		Plum Valley	Redwood City Education Foundation
		Portola Valley Elementary	San Jose Conservation Charter
		Red Bluff	San Jose Conservation Corps
		San Bruno Park	Sociometrics
		San Carlos Elementary	South Tahoe Area Transit Authority
		San Lorenzo Valley Unified	Stone Bridge Charter School
		San Mateo County Office	Work2future Foundation
		Scotts Valley Unified	
		Sequoia Union High	
		Sonoma Valley Unified	
		Soquel Elementary	
		Union School District	
		West County Agency (LEA)	
		Windsor Unified	
		Woodside Elementary	

Section B - Partner, Supervisory and Staff Qualifications and Resumes

Mountain View Whisman School District Proposal for Auditing Services

Angela Lee, CPA

Audit Manager

Angela oversees and guides the audit team through complex governmental audits, ensuring adherence to the Governmental Accounting Standards Board (GASB) and other regulatory requirements. She is an expert with the state and federal compliance audit standards following the Education Audit Appeals Panel audit guide and Uniform Guidance. She has performed tests of controls, substantive tests, state compliance testing and Federal compliance testing for school district's, special districts, cities and nonprofits. She has prepared and reviewed financial reports for numerous governmental clients over her career. Angela has audited Federal and state grants from various agencies, including HUD and the Department of Education (Title I, Special Education), CARES, ARPA, ESF and much more.

Recent continuing professional education:

Description of Program/Training	
GAGAS - Ethical Principles In Government Auditing	Government Auditing
GAGAS - Field Work and Reporting Standards	Major Changes to Auditing Standards
GAGAS - Field Work Standards For Financial Audits	Limiting Auditor Liability
GAGAS - General Field Work And Reporting Standards	Auditor Communications: Critical New Requirements
GAGAS - General Standards	School Districts Conference
GAGAS - Reporting Standards For Financial Audits	Governmental Accounting, Reporting, and Auditing Update
GAGAS - Use and Application of GAGAS	GASB Basic Financial Statements for State and Local Governments

The following is a partial list of Angela's clients over the past year:

Cities and Towns	Special Districts	School Districts/COE's	Nonprofits and Other
City of Albany	Bay Area Water Services & Cons	Antelope Elementary	Bay Area Water Users Association
City of Carmel-by-the-Sea	Chico Area Recreation and Park District	Burlingame	Boys and Girls Clubs of Sonoma
City of Del Rey Oaks	Lake Canyon Community Services District	Cabrillo Unified	Center for Empowering Refugees
City of Oroville	Midpen Regional Open Space	Cotati Rohnert Park	Children of Grace
City of Pacific Grove	Ross Valley Sanitary District	Hillsborough City	Credo High School
City of Point Arena	Santa Clara Regional Open Space	Las Lomitas Elementary	Hidaya Foundation
City of Rocklin	South San Francisco Conf. Ctr.	Lassen View Elementary	Mission Charter
City of Saratoga	Stege Sanitary District	Los Altos Elementary	NASA AMES Exchange
City of Marina	Suasalito-Marin City Sanitation District	Luther Burbank	Pathway to Choices
City of Suisun City	The Cities Group	Millbrae Elementary	Peninsula Conflict Resolution Center
	Valley of the Moon Fire	Orchard	Redwood City Education Foundation
	West Bay Sanitary District	Pacifica	Stone Bridge Charter School
	Westborough Water District	Red Bluff	Work2future Foundation
		San Bruno Park	Stone Bridge Charter School
		San Carlos Elementary	
		San Lorenzo Valley Unified	
		San Mateo County Office	
		Sequoia Union High	
		Sonoma Valley Unified	
		Soquel Elementary	
		Union School District	
		West County Agency (LEA)	
		Woodside Elementary	

Section B - Partner, Supervisory and Staff Qualifications and Resumes

Mountain View Whisman School District Proposal for Auditing Services

Nathaniel Lopez

Senior Auditor

Nathaniel is an experienced auditor with four successful seasons of governmental auditing. He has conducted comprehensive audit procedures, including tests of controls, substantive testing, state compliance testing, and federal compliance testing for a variety of school districts and cities. As a Senior Auditor in charge, Nathaniel has led engagements for notable clients such as the Town of Los Gatos, the City of Carmel-by-the-Sea, and several others including a wide range of school districts. His expertise extends beyond standard control documentation and substantive testing required for GAAS audits; he has also performed audits and prepared reports in accordance with OMB Subpart F and the Single Audit Act. Nathaniel has audited federal grants across multiple agencies, including Special Education, the National School Lunch Program, Title I, Department of Education grants, Department of Transportation programs, and more. Additionally, he has conducted audits and prepared reports under Proposition 51, evaluating compliance with the School Facility Bond Program OPSC funding. With a strong background in governmental auditing and federal compliance, Nathaniel brings a detail-oriented and analytical approach to every engagement, ensuring accuracy, accountability, and adherence to regulatory standards.

Recent continuing professional education:

Description of Program/Training	
GAGAS - Ethical Principles In Government Auditing	Government Auditing
GAGAS - Field Work and Reporting Standards	Major Changes to Auditing Standards
GAGAS - Field Work Standards For Financial Audits	Limiting Auditor Liability
GAGAS - General Field Work And Reporting Standards	Auditor Communications: Critical New Requirements
GAGAS - General Standards	School Districts Conference
GAGAS - Reporting Standards For Financial Audits	Governmental Accounting, Reporting, and Auditing Update
GAGAS - Use and Application of GAGAS	GASB Basic Financial Statements for State and Local Governments

The following is partial a list of Nathaniel's recent clients:

Cities and Towns	Special Districts	School Districts/COE's	Nonprofits and Other
City of Oroville	Bay Area Water Supply Conservation Agency	Jefferson Union High School District	Peninsula Conflict Resolution Center
City of Pacific Grove	Castro Valley Sanitary District	John Swett Unified School District	Redwood City Education Foundation
City of Point Arena	El Dorado Hills Community Services District	Las Lomas School District	San Mateo County Exposition and Fair Association
City of Rocklin	Lake Canyon Community Services District	Lassen View Union Elementary School District	Sonoma Valley Hospital Foundation
City of Saratoga	Midpeninsula Regional Open Space District	Los Altos School District	The Moca Foundation
City of Suisun City	Purissima Hills Water District	Luther Burbank School District	The San Jose Library Foundation
Town of Yountville	Ross Valley Sanitary District	Menlo Park City School District	
	Santa Clara County Regional Open Space Auth	Millbrae School District	
	Sausalito-Marín City Sanitation District	Mountain View Whisman School District	
	Stege Sanitary District	Napa Valley Unified School District	
	Silicon Valley Clean Water	Orchard School District	
	South San Francisco Conference Center	Pacifica School District	
	The Cities' Group	Red Bluff Joint Union High School District	
	Valley of the Moon Fire District	Red Bluff Union Elementary School District	
	West Bay Sanitary District	Roseland Elementary School District	
	West Valley Sanitation District	San Bruno Park School District	
	Westborough Water District	San Carlos School District	
		San Lorenzo Valley Unified School District	
		San Mateo Foster City School District	
		San Rafael City Schools	
		Santa Rosa City Schools	
		Woodside Elementary	

Section B - Partner, Supervisory and Staff Qualifications and Resumes

Mountain View Whisman School District Proposal for Auditing Services

Matthew Ojeda

Senior Auditor

Matthew graduated from the San Jose State University, with a B.S. in Accounting. Starting in public accounting in 2014, he has successfully completed seven seasons of governmental auditing. Matthew has performed tests of controls, substantive tests, state compliance testing and Federal compliance testing for various special districts and school districts. Besides the standard control documentation and substantive testing required for GAAS audits, Matthew has performed audits and prepared reports under OMB Subpart F and the Single Audit Act. He has audited Federal grants from various agencies, including Special Education, ARPA, ESF, National School Lunch, Title I, Department of Education grants and others.

Matthew's recent continuing professional education:

Description of Program/Training	
GAGAS - Ethical Principles In Government Auditing	Government Auditing
GAGAS - Field Work and Reporting Standards	Major Changes to Auditing Standards
GAGAS - Field Work Standards For Financial Audits	Limiting Auditor Liability
GAGAS - General Field Work And Reporting Standards	Auditor Communications: Critical New Requirements
GAGAS - General Standards	School Districts Conference
GAGAS - Reporting Standards For Financial Audits	Governmental Accounting, Reporting, and Auditing Update
GAGAS - Use and Application of GAGAS	GASB Basic Financial Statements for State and Local Governments

The following is a list of Matthew's clients over the years:

Cities and Towns	Special Districts	School Districts/COE's	Nonprofits and Other
City of Del Rey Oaks	Castro Valley Sanitary District	Antelope Elementary	Boys and Girls Club of Central Sonoma County
City of Oroville	Central Marin Sanitation Agency	Burlingame	Boys and Girls Clubs of Sonoma Valley
City of Pacific Grove	Fairfield-Suisan Sanitation District	Cabrillo Unified	Credo High School
City of Point Arena	Midpen Regional Open Space Auth	Cotati Rohnert Park	Diagnostics for the Real World
City of Rocklin	Oro Loma Sanitary District	Golden Valley Unified	Mission Language and Vocational School
City of Saratoga	Santa Clara Regional Open Space Auth	Hillsborough City	Morgan Hill Charter Foundation
City of Suisun City	Saratoga Cemetery District	Las Lomitas Elementary	Morgan Hill Charter School
Town of Los Gatos	Sausalito-Marin City Sanitation District	Lassen View Elementary	Orange County Charter School
	Silicon Valley Clean Water	Los Altos Elementary	Organic Farming Research Foundation
	The Cities Group	Luther Burbank	Prohealth Homecare
	West Valley Sanitation District	Millbrae Elementary	Redwood City Education Foundation
		Mission Preparatory School	San Jose Conservation Charter
		Mountain View Whisman	San Jose Conservation Corps
		Napa Valley Unified	San Mateo County Exposition Fair Association
		Orchard	Sociometrics
		Pacifica	Work2future Foundation
		Palo Alto Unified	
		Portola Valley Elementary	
		Red Bluff	
		Roseland Charter	
		Roseland Elementary	
		San Bruno Park	
		San Carlos Elementary	
		San Lorenzo Valley Unified	
		San Mateo County Office	
		San Mateo Foster City	
		Santa Rosa City School	
		Scotts Valley Unfied	
		Sequoia Union High	
		Sonoma Valley Unified	
		Soquel Elementary	
		South San Francisco Unified	
		Union School District	
		Woodside Elementary	

Section B - Partner, Supervisory and Staff Qualifications and Resumes

Mountain View Whisman School District Proposal for Auditing Services

Professional Education and Training

Our professionals complete 80 hours of continuing professional education every two years in auditing and accounting which includes at least 80 hours of governmental auditing and accounting training specific to local governments. We use a combination of in-house seminars, self-study and outside seminars sponsored by AICPA, GFOA, the California Education Foundation and other recognized groups.

All assigned staff meet the educational requirements for Governmental engagements as specified by the California Board of Accountancy, Federal General Accounting Office, Governmental Accounting Standards Board, and the AICPA as appropriate.

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Section C

References

Section C - References

Mountain View Whisman School District Proposal for Auditing Services

Client References

The following projects were completed by C&A in 2023-24:

Entity Name	El Dorado County Office of Education	Jefferson Union High School District	Santa Rosa City Schools
Contact Person	Diane Lacombe	Tina Van Raaphorst	Joel Dontos
Title	Senior Director, Internal Business Services	Asst Superintendent of Bus. Services	Fiscal Services Manager
Address	6767 Green Valley Road, Placerville CA 95667	699 Serramonte Blvd, Ste 100, Daly City, CA 94015	211 Ridgway Avenue, Santa Rosa, CA 95401
Phone	530-295-2215	650-550-7954	(707) 890-3800 Ex. 80210
E-mail	dlacombe@edcoe.org	tvannr@juhsd.net	jdontos@srcs.k12.ca.us
Period Completed	6/30/2024	6/30/2024	6/30/2024
Hours	350	300	380
Year's Audited by C&A	1	6	6
Engagement Partner	Sheldon Chavan	Sheldon Chavan	Sheldon Chavan
GFOA Award	No	No	No
Entity Type	COE	School District	School District
Scope of Work	Report Prep GAGAS Audit Single Audit State Compliance GASB 34 Reconciliation SAS 114 Report Management Letter Year Round Consultation Passthrough SELPA	Report Prep GAGAS Audit Single Audit State Compliance GASB 34 Reconciliation SAS 114 Report Management Letter Year Round Consultation ASB Fund Audit Bond Audit	Report Prep GAGAS Audit Single Audit State Compliance GASB 34 Reconciliation SAS 114 Report Management Letter Year Round Consultation ASB Fund Audit Bond Audit

See page 27 for a complete list of school districts audited in FY2024.

Section D

Specific Audit Approach

Section D - Specific Audit Approach

Mountain View Whisman School District Proposal for Auditing Services

The C&A audit approach begins with an entrance conference between Sheldon Chavan and management to gather information for risk assessment and audit planning. Upon the conclusion of the entrance conference, Sheldon will plan and schedule C&A's **three phase audit** approach and prepare a list of items to be provided for Phase I of the audit. Significant aspects of each phase are outlined below as augmented based on our review of the District's financial reports, RFP, Budget documents, and Board and Finance Committee agendas and minutes:

Three Phase Audit Approach

Phase I - Planning and Risk Assessment

This phase is designed to evaluate your operating and accounting procedures and will provide the basis for a significant portion of our letter to management. The results of our work during this phase will determine our audit approach for significant accounts and compliance. We plan to begin this phase by meeting with management and the Finance Committee to plan the audit and discuss any significant issues with the proposed audit plan and timeline.

At least four weeks prior to the beginning of this phase, we intend to provide the District with a link to Engagement Organizer ("EO") detailing the information and timing that will be needed in order to facilitate the completion of the audit in a timely manner. Having all items in EO uploaded prior to the beginning of the audit field work will allow us to complete the audit within the allotted time frame or earlier. We will also begin the testing of federal compliance for major programs during this phase, if applicable. The EO will include Phase I, II, and III items once uploaded and will be updated during the year. The District will be able to leave notes on each item, upload attachments and message our team through EO.

We plan the audit and obtain our **understanding of the internal control structure**, control environment, and accounting system through:

Internal Controls Documentation

- Inquiries of appropriate management and staff personnel.
- Inspection of the District's documents, records, budget and related materials, organizational charts, manuals and programs.
- Observation of the District's activities and operations to corroborate the results of inquiries.
- Testing of the controls to determine they are operating as planned.
- Performance of preliminary analytical review on interim financials. The analytical review entails comparing similar information for the same time frame from the prior year and also comparing current year-to-date information to the budget to determine areas that may need additional attention during Phase II.
- Review and evaluation of the District's financial and other management **information system controls** and procedures. Our staff has gained invaluable experience with systems such as HTE, Multiple Operation Management (MOM), Springbrook, Pentamotion, QuickBooks, **Digital Schools, QSS, SunGuard, Escape, FUND\$, CECC, SACS, Financial 2000, SASi** and many others. It is our goal to maximize the usage of your computer system during the audit.

This phase constitutes approximately 40% of all non-clerical hours of the engagement and may be combined with Phase II if desired. At the completion of Phase I, an exit conference will be held to discuss findings and recommendations and prepare for Phase II.

Section D - Specific Audit Approach

Mountain View Whisman School District Proposal for Auditing Services

Phase II - Substantive Audit Procedures and Compliance

This phase is designed to complete our substantive and compliance audit procedures on the accounts of the District. The approach for Phase II will be based on the results of Phase I. Audit programs will be tailored for your District's needs. This work will begin after the closing of your books.

Sample size and selection is based on our assessment of risk and planned or actual deviations. A typical **sample size will be 25 to 60** items and be randomly selected. Our sampling methods vary depending

Sampling Methods

on the type of tests we perform. Sample selection for compliance work will be based on the respective compliance and audit guides, KC, our experience and judgment, and other various sources. We use Knowledge Coach (KC) audit programs by Commerce Clearing House (CCH) to assist in our risk determination and sampling selection. We also use **ProSystems fx Engagement** paperless audit, Microsoft Excel, and Microsoft Word on laptops to perform the audit. Generally, we prefer

information provided in electronic format, however we use production scanners in the office and portable scanners in the field for information that is unavailable in electronic format.

Analytical procedures during Phase II involve comparing current data to prior year and budget data, calculating dollar and percentage variances and investigating differences. We also analyze trends and relationships of the various financial statement components and ratios.

Analytical Procedures & Laws and Regulations

Laws and regulations subject to audit will be determined based on inquiry and familiarity we gain with the District and with state and federal compliance requirements. We also attend seminars and webinars related to state and federal regulations to keep abreast of new requirements.

Phase II will take approximately 40% of the engagement hours. At this time, an exit conference will be held to discuss findings and recommendations, the status of new accounting principles and reporting requirements, and prepare for Phase III.

Phase III - Financial Statement Preparation and Review

This phase consists of preparing or assisting with the preparation of your financial statements, **as required in the RFP**, in conformity with accounting principles generally accepted in the United States of America. We will also prepare all other financial and compliance reports required of us as listed on the RFP. The required reports and management letter will be submitted to management as noted in the timeline in the RFP, unless otherwise agreed. We will also ensure that new GASB pronouncements identified in phase I and II have been appropriately accounted for and disclosed in the financial statements and that the impact of these statements is sufficiently presented in our audit reports. The most efficient way to ensure we meet the reporting deadlines is to have the audited trial balance and final adjustment completed by the last day of field work. This, in combination of the automation provided by Prosystems engagement will reduce the lag time from the completion of field work and report issuance.

Our reporting process is automated through our audit software. Once we obtain the District's trial balance in electronic format, we can import that into our system, which will automatically code and update all financial statements and most note disclosures in the financial statements and notes. We can

Section D - Specific Audit Approach

Mountain View Whisman School District Proposal for Auditing Services

also auto link tables, charts and other documents the District would like to generate. **All of this information can be shared through our online secure lockbox/files share website at www.cnallp.com** and through our **online engagement portal** which is linked to our list of items. All agreed upon adjustments will be linked in our audit software. This greatly reduces the report preparation time and involvement of District staff and creates more opportunity for review of information systems, internal controls and management recommendations. At the end of this phase we will provide a summary of audit adjustments and uncorrected misstatements (passed adjustments).

We anticipate that Phase III will comprise approximately 20% of the engagement hours, including the majority of the clerical hours. The timing of each phase of the audit is estimated based on the assumption that the District will meet their close schedule and responsibilities as noted in the request for proposal.

Please note that we generally hold entrance conferences at the beginning of Phase I and II and exit conferences at the end of Phase I, II and III. However, we are available to meet with the District at any time.

Compliance and Program Specific Auditing

Included in all phases are specific procedures required to complete individual compliance items. Analytic and sampling procedures generally follow those described in the preceding phase, but are modified, when needed, to meet specific guidelines of the programs audited.

Recommendations for Improved Operations

We feel we have accumulated valuable knowledge in accounting and auditing which has allowed us to offer a wide range of specific recommendations to increase the efficiency and effectiveness of our audit clients. With our background, we can provide services that may be very beneficial to you presently and in the future. As our client, you can look to us for informed support **year-round in all areas of interest or concern**. In the course of our engagement with the District, we will provide prompt, knowledgeable answers to your questions regarding all aspects of accounting, finance, management, and operations. It is our policy to discuss discrepancies and recommendations with District staff directly involved and then with management, as necessary. If an item warrants inclusion in the report as a finding, we will obtain management's responses to each finding. All responses will be reviewed with management and relevant committees before they are presented to the District Board.

Irregularities and Illegal Acts

We will make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which we become aware to the Audit Committee (or similar) and Attorney.

Control Risk Assessment

As part of our audit approach, we use KC forms, narratives, questionnaires and summary schedules to gain an understanding of the control environment and assess its overall effectiveness. This helps us identify the types of potential misstatements and factors that affect the risk of material misstatement and their impact on the audit plan.

Analytical Procedures

Analytical procedures are used at three points of time during our audit; planning, substantive testing, and final review of the completed financial statements. Analytical procedures are used to obtain

Section D - Specific Audit Approach

Mountain View Whisman School District Proposal for Auditing Services

knowledge of conditions and events, to indicate the presence of possible misstatements, to provide substantive evidence of balances and to assess the financial condition of the District.

As we obtain knowledge about the District, we will be able to direct our attention to areas requiring greater audit emphasis as well as provide substantive evidence in support of recorded account balances.

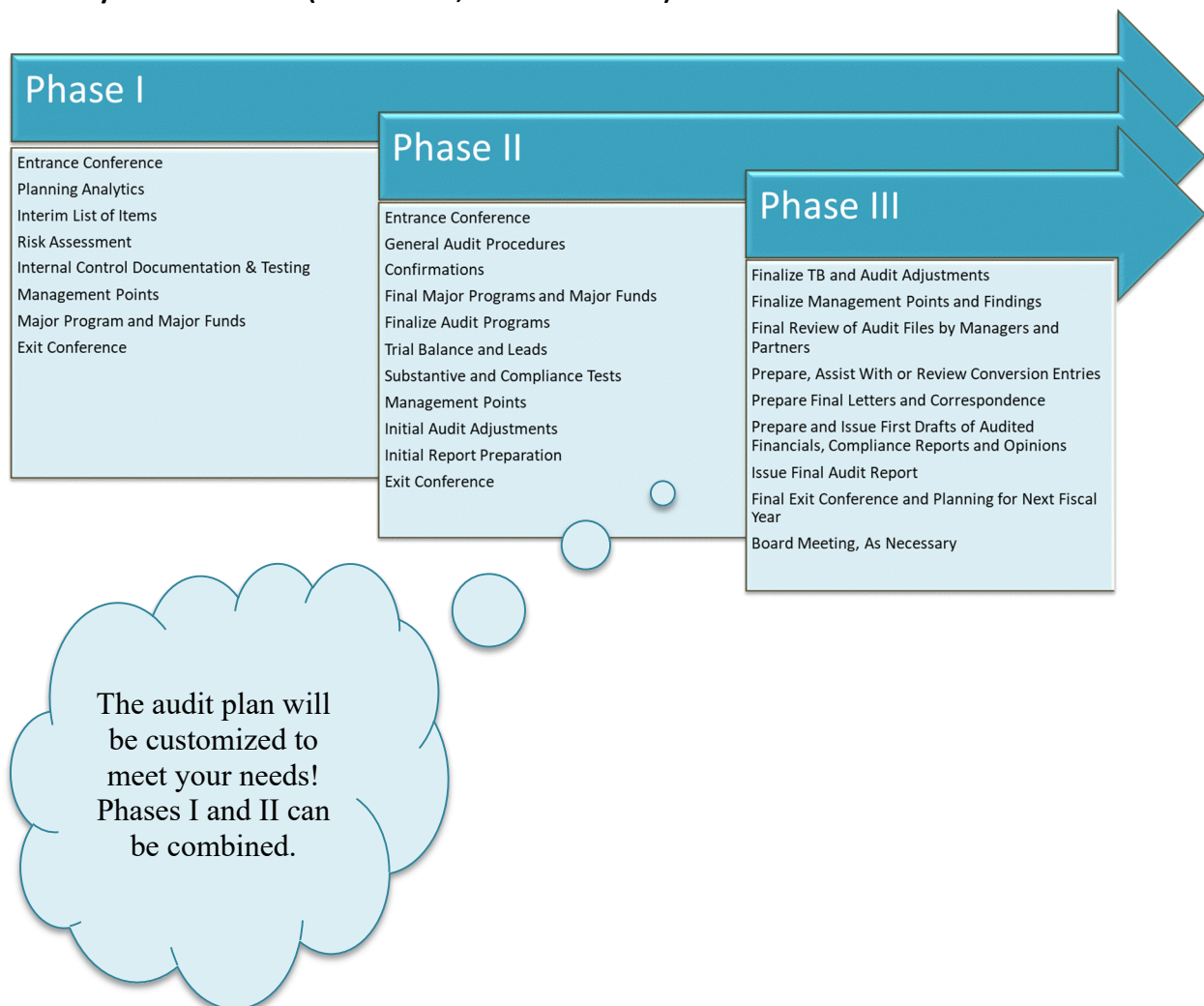
Identification of Potential Audit Problems

Each year we approach the audit objectively and use a risk-based approach to anticipate any potential audit problems. If anything were to come to our attention during the course of the audit, it would be reported to the proper management level depending on the nature of the problem and as noted in the RFP.

Resources Available for Standards Interpretations

In addition to the items published by GFOA, AICPA, FASB, and GASB, we use RIA checkpoint and Thompsons as our main online reference material. As our client, the District will have access to all our resources.

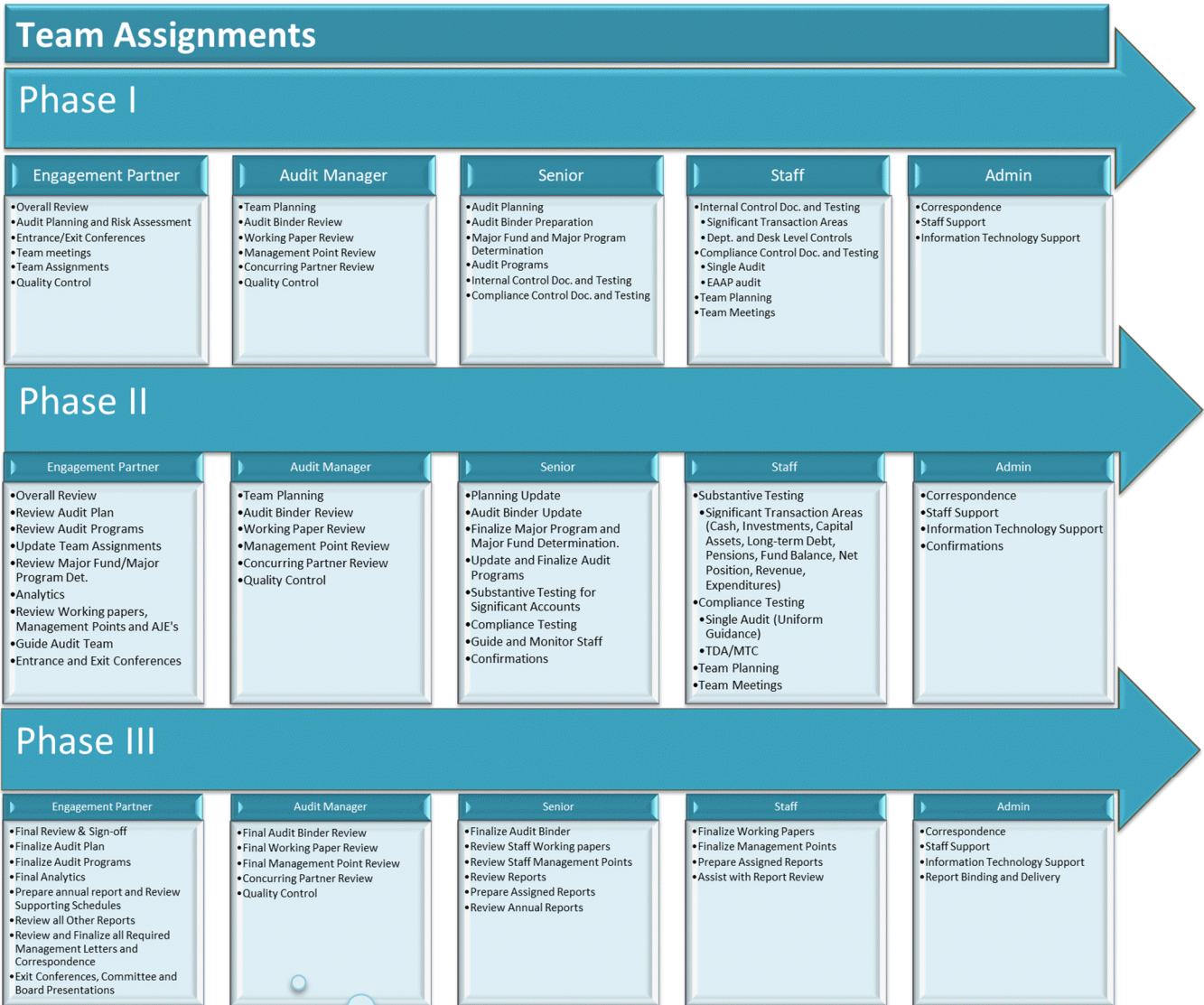
Summary of Audit Phases (Generalized, Not All-Inclusive)



Section D - Specific Audit Approach

Mountain View Whisman School District Proposal for Auditing Services

Summary of Team Assignments (Generalized, All-Inclusive)



The above chart provides a general overview of typical team assignments.

Section D - Specific Audit Approach

Mountain View Whisman School District Proposal for Auditing Services

Summary of Roles and Responsibilities (Not All-Inclusive)

General Roles and Responsibilities

Phase I

C&A LLP

The Engagement Partner will be responsible the overall planning, scheduling, review and coordination of Phase I.

The Associate Partner will provide fieldwork support when necessary and help maintain quality control.

The Senior/Manager will review workpapers, letters and reports and help maintain quality control.

The Senior Professional Staff will focus on the more complex areas of controls and support the Engagement Partner.

The Professional Staff will focus on detail of tests of controls over financial, federal compliance and other areas as needed.

District' Staff

During this phase, your staff will be expected to provide a preliminary balance sheet and revenues and expenditures by fund, policies and procedures for key controls, a preliminary summary of federal grants, the original budget, contact information for departments and confirmations, and generally provide the information included in the lists of items for interim. We also plan to interview various staff to document and test controls. Testing controls will include sampling for significant areas. Our documentation of internal controls will be done in person and via interviews, unless otherwise requested.

Phase II

C&A LLP

The Engagement Partner's focus will include finalizing the audit programs, substantive analytics, and overseeing the audit.

The Associate Partner will provide fieldwork support when necessary and help maintain quality control.

The Senior/Manager will review workpapers, letters and reports and help maintain quality control.

The Senior Professional Staff will focus on substantive tests for significant accounts.

The Professional Staff will focus on substantive tests for significant accounts, federal compliance, and other required audits.

District' Staff

During this Phase, your staff will be expected to provide the final balance sheet and revenue expenditures by fund and accounts from the GL. We will prepare leadsheets in our audit software, but the organization should have adequate support for significant accounts. We will perform a review of journal entries at this time and again before the final reports are issued, thus we will need access to journal entries. We will request reports for major grant programs, certain other programs, and business type activities. We will also perform a number of analytical procedures which will require staff responses, and this will be done in person in most cases.

Phase III

C&ALLP

The Engagement Partner's focus will be on overall reporting, guidance and working with District staff to complete the reporting phase.

The Associate Partner will assist in report preparation and client communication.

The Senior/Manager will review workpapers, letters and reports, and help maintain quality control.

The Senior Professional Staff will focus on report preparation and assisting the engagement partner and guiding our staff.

The Professional Staff will act in a support role during this phase.

District's Staff

We expect the District' staff to review and respond to all reports required to complete the audit. We anticipate the District will provide or assist us in gathering information needed for the ACFR and note disclosures. Management will be required to sign a representation letter which will be provided by us. Management will be required to provide responses to any and all recommendations and findings included in the management letter. Report preparation will be completed as outlined in the RFP, unless otherwise agreed prior to Phase III of the audit.

Section D - Specific Audit Approach

Mountain View Whisman School District Proposal for Auditing Services

Summary of Staff Hours by Phase

Level of Staff	Phases			Total Hours
	I	II	III	
Engagement Partner	8	8	16	32
Associate Partner	2	2	4	8
Audit Manager	4	8	4	16
Senior	40	40	8	88
Professional Staff	64	64	16	144
Administrative Staff	2	2	4	8
Totals	120	124	52	296

Summary Timeline

Segment	FY2024	Phase
Entrance Conference	February 17, 2025	I
Audit Planning C&A's Office	February 18, 2025	I
List of Items Required by Client	February 18, 2025	I
Interim Testing	March 17, 2025	I
Interim Exit Conference and Completion	March 28, 2025	I
Preparation and Mailing of Confirmation Letters	July 1, 2025	II
Year-end Field Work Planning Meeting	August 5, 2025	II
Progress Conference	August 9, 2025	II
Update List of Items Required by Client - Final	August 9, 2025	II
Year-end Field Work and Compliance Testing	October 7, 2025	II
Exit Conference	October 11, 2025	II
Progress List of Recommendations	October 11, 2025	II
Final List of Recommendations	October 25, 2025	II/III
Audit Adjustments	October 25, 2025	II/III
Draft Reports, Financials, Management Letters	November 1, 2025	III
Final Reports, Financials, Management Letters	November 15, 2025	III
Council, Commission & Public Presentations	As Needed	III

Section D - Specific Audit Approach

Mountain View Whisman School District Proposal for Auditing Services

Audit Scope

We understand the scope of our services to be as follows:

- A. Audit and issue a report on the fair presentation of the Basic Financial Statements of the District, in accordance with generally accepted auditing standards; the standards set forth for financial audits in the U.S. General Accountability Office's most recent Government Auditing Standards; the provisions of the federal Single Audit Act of 1984 and the Single Audit Act Amendments of 1996; OMB guidance for federal awards and agreements as provided in the Code of Federal Regulation (CFR) 2 Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; relevant GASB Statements; and the Education Audit Appeals Panel as prescribed by the California State Controllers' Office. The audit shall be conducted for the purpose of forming an opinion on the District's Basic Financial Statements taken as a whole, and to determine whether the operations were conducted in accordance with legal and regulatory requirements. The audit will include all funds and account groups of the District.
- B. C&A will conduct entrance and exit conferences as needed during the process of the audit. See timeline.
- C. In the required reports on internal controls, C&A shall communicate any reportable conditions found during the audits. A reportable condition is defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions that are also material weaknesses shall be identified as such in the report. Non-reportable conditions discovered shall be reported in a separate letter to management, which shall be referred to in the reports on internal controls. The reports on compliance shall include all instances of noncompliance.
- D. At the completion of the interim work, C&A will provide a management letter to the Superintendent (or their designee) detailing all findings and recommendations noted as of the date of the completion of the interim work. Prior to completion of the management letter, C&A shall meet with District Management, the Finance Committee, and other District staff as assigned to review findings and recommendations in detail before the final letter and District responses are published. The auditor may substitute a copy of all written findings for the management letter.
- E. C&A will complete and file the audit report no later than December 15 of each year, unless arranged for at an earlier date by individual entities or if an extension is granted by the state. C&A is responsible for submitting all copies of the audit with the appropriate agencies as listed in the State Controller's audit guide. C&A is responsible for filing the Data Collection Form with the Federal Clearinghouse.
- F. We will provide consultation regarding accounting and compliance issues found throughout the contract period. We will also attend meetings with staff as may be required during the course of the audit.

Section D - Specific Audit Approach

Mountain View Whisman School District Proposal for Auditing Services

- G. Irregularities and Illegal Acts. Auditors shall be required to make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which they become aware to the following parties:
 - a. Chief Business Officer/Assistant Superintendent of Business/Chief Financial Officer
 - b. Superintendent
 - c. Board of Education
 - d. District Attorney
- H. We will attend District meetings as requested throughout the contract period.
- I. A partner will be available to present the audit report to the Finance Committee, Audit Committee and/or Board of Education each year, as applicable.
- J. C&A will conduct a compressive financial and performance audit as required under Proposition 39 for the general obligation bond measure(s) noted in our fee summary.
- K. All working papers and reports will be retained, at the auditor's expense, for a minimum of seven (7) years (firm policy), unless the firm is notified in writing by the District of the need to extend the retention period. C&A will make such working papers available, on request, to the following parties or their designees:
 - a. District Board, committees, and management
 - b. Parties designated by the District, or federal or state governments, as part of an audit quality review process
 - c. Auditors of entities of which the District is a subrecipient of grant funds

Section E

Additional Information

Section F - Additional Information

Mountain View Whisman School District Proposal for Auditing Services

Current Client List

Cities/Towns	CAFR	GAS	GAGAS	Single Audit	EAAP	Other	Bond (P39)
City of Albany	✓	✓	✓			✓	
City of Del Rey Oaks		✓	✓				
City of Lincoln	✓					✓	
City of Marina	✓	✓	✓	✓		✓	
City of Oroville	✓	✓	✓	✓			
City of Pacific Grove	✓	✓	✓	✓			
City of Point Arena		✓	✓				
City of Rocklin	✓	✓	✓	✓			
City of Saratoga	✓	✓	✓	✓			
City of Suisun City	✓	✓	✓	✓		✓	
Town of Yountville	✓	✓	✓			✓	

Local Education Agencies	CAFR	GAS	GAGAS	Single Audit	EAAP	Other	Bond (P39)
Antelope School District		✓	✓		✓		
Berkeley Unified School District						✓	
Burlingame School District		✓	✓	✓	✓		✓
Cabrillo Unified School District		✓	✓	✓	✓		✓
Corning Union High School District		✓	✓	✓			
Cotati-Rohnert Park Unified School District		✓	✓	✓	✓		✓
Cottonwood Union School District		✓	✓		✓		
Golden Valley Unified School District		✓	✓	✓	✓		
Hillsborough City School District		✓	✓	✓	✓		
Jefferson Union High School District		✓	✓	✓	✓		✓
John Swett Unified School District						✓	
Las Lomas School District		✓	✓		✓		✓
Lassen View Union Elementary School District		✓	✓		✓		
Los Altos School District	✓	✓	✓	✓	✓		✓
Luther Burbank School District		✓	✓	✓	✓		
Menlo Park City School District		✓	✓	✓	✓		
Millbrae School District		✓	✓		✓		✓
Mountain View Whisman School District		✓	✓	✓	✓		✓
Napa Valley Unified School District		✓	✓	✓	✓		✓
Orchard School District		✓	✓		✓		✓
Pacifica School District		✓	✓	✓	✓		
Red Bluff Joint Union High School District		✓	✓	✓	✓		✓
Red Bluff Union Elementary School District		✓	✓	✓	✓		
Roseland Elementary School District		✓	✓	✓	✓		✓
San Bruno Park School District		✓	✓	✓	✓		
San Carlos School District		✓	✓	✓	✓		✓
San Lorenzo Valley Unified School District		✓	✓	✓	✓		✓
San Mateo Foster City School District		✓	✓	✓	✓		✓
San Rafael City Schools						✓	
Santa Rosa City Schools		✓	✓	✓	✓		✓
Sequoia Union High School District		✓	✓	✓	✓	✓	✓
Sonoma Valley Unified School District		✓	✓	✓	✓		✓
Soquel Union Elementary School District		✓	✓	✓	✓		✓
South San Francisco Unified School District						✓	✓
Union School District		✓	✓	✓	✓		✓
West County Transportation Agency		✓	✓		✓		
Woodside Elementary School District		✓	✓		✓		✓

Section F - Additional Information

Mountain View Whisman School District Proposal for Auditing Services

Charter Schools	CAFR	GAS	GAGAS	Single Audit	EAAP	Other	Bond (P39)
Charter School of Morgan Hill		✓	✓		✓	✓	
Cottonwood Creek Charter School		✓	✓		✓	✓	
Credo High School		✓	✓		✓	✓	
Kid Street Charter School		✓	✓			✓	
The Reach Charter School		✓	✓			✓	
Mission Preparatory School		✓	✓		✓	✓	
Pathways Charter School		✓	✓		✓	✓	
Roseland Charter School		✓	✓	✓	✓	✓	
RSTEM Academy Charter School		✓	✓		✓	✓	
Stone Bridge Charter School		✓	✓		✓	✓	
Woodland Star Charter School		✓	✓		✓	✓	

Special Districts	CAFR	GAS	GAGAS	Single Audit	EAAP	Other	Bond (P39)
Bay Area Water Supply Conservation Agency		✓	✓	✓			
Castro Valley Sanitary District		✓	✓				
El Dorado Hills Community Services District	✓	✓	✓				
Lake Canyon Community Services District		✓	✓				
Midpeninsula Regional Open Space District		✓	✓	✓			
Purissima Hills Water District						✓	
Ross Valley Sanitary District	✓	✓	✓				
Santa Clara County Regional Open Space Auth		✓	✓	✓			
Sausalito-Marín City Sanitation District		✓	✓	✓			
Stege Sanitary District		✓	✓				
Silicon Valley Clean Water		✓	✓				
South San Francisco Conference Center		✓					
The Cities' Group			✓				
Valley of the Moon Fire District		✓	✓				
West Bay Sanitary District		✓	✓				
West Valley Sanitation District		✓	✓				
Westborough Water District						✓	

NonProfit Organizations	CAFR	GAS	GAGAS	Single Audit	EAAP	Other	Bond (P39)
Boys and Girls Clubs of Sonoma Valley		✓				✓	
Center for Empowering Refugees & Immigrants		✓				✓	
Children of Grace						✓	
Far West Wheel Chair Association		✓					
Hidaya Foundation		✓				✓	
Mission Language and Vocational School		✓				✓	
Morgan Hill Charter School Foundation		✓				✓	
NASA AMES Exchange		✓				✓	
O'Connor Tract Co-Operative Water Co.		✓				✓	
Peninsula Conflict Resolution Center		✓				✓	
Redwood City Education Foundation		✓				✓	
San Mateo County Exposition and Fair Association		✓				✓	
Sonoma Valley Hospital Foundation		✓				✓	
The Moca Foundation		✓					
The San Jose Library Foundation		✓				✓	
Tru		✓					
Work2future Foundation		✓	✓	✓		✓	

Privately Held Corporations	CAFR	GAS	GAGAS	Single Audit	EAAP	Other	Bond (P39)
Air Filter/Control		✓	✓	✓		✓	
Dfusion, Inc.		✓	✓	✓			
Diagnostics for the Real World		✓					
FRTek US, LLC		✓					
Pathway to Choices		✓					
Roberts of Woodside						✓	
Sociometrics		✓	✓	✓			

Section F - Additional Information

Mountain View Whisman School District Proposal for Auditing Services

Technology in the Audit

C&A is a paperless firm and we use secure cloud servers for file sharing. We have Lenovo laptops and Fujitsu scanners that we use in the field. Our secured laptops are synchronized to our cloud server every day to avoid loss of data. The scanners allow for flexibility during the audit since it is not feasible to expect every document in electronic format.

Our secure online fileshare and engagement organizer provide a better option over e-mailing electronic files. Each of our clients has an account login username and password through our website or an emailed link that allows them to upload files. This is especially helpful with sensitive information such as payroll data as it is much more secure than e-mail.

Our audit software is **ProSystems fx Engagement** which we compliment with Knowledge Coach (KC) audit programs and workpapers. These programs allow us to roll-forward audit information without having to replace the audit programs in the binder because they automatically update with changes in auditing and accounting standards every month. Finally, we have purchased data extraction software for each of our laptops that convert Adobe and other file types to Word and Excel.

All of the above-mentioned technological innovations make the audit more efficient and provides us the opportunity to spend time in areas that are more meaningful to the District. It also reduces the time and effort required by District staff to provide information and minimizes redundancy from year to year in the audit.

Proposal Exceptions

C&A did **not** have any exceptions or requested changes to the District's RFP conditions or requirements.

C&A's Responsibility for Detecting Fraud

While audits are not designed to root out every instance of fraud, we have a responsibility to detect material misstatements in the financial statements caused by either fraud or error. Accordingly, generally accepted auditing principles prescribe specific audit procedures to detect fraud that must be carried out during each audit. C&A must hold a fraud brainstorming session at the beginning of the audit. This session is designed to provide time for the audit team to consider how the client could commit fraud. The brainstorming meeting is used to set a tone of professional skepticism in the audit. Because committing material financial statement fraud often requires adjustments to financial records, C&A will test journal entries for any signs of manipulation. Another likely place for fraud is in accounting estimates since management may be able to influence accounting estimates to manipulate the financial statements. Generally, we perform procedures to determine if the methodology for completing accounting estimates has changed from the prior year and examine the directionality of estimates as a whole. We also closely examine significant unusual transactions outside of normal operations. This examination requires organizations to explain the purpose and rationale for the transaction and we corroborate management's response with other information received during the audit.

Attachments

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

June 18, 2021

To the Partners of Chavan & Associates, LLP
and the Peer Review Committee
of the California Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Chavan & Associates, LLP in effect for the year ended December 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements are identified as not having been performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards* including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

To the Partners of Chavan & Associates, LLP
and the Peer Review Committee **Attachment A**
of the California Society of Certified Public Accountants
Page 2

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Chavan & Associates, LLP in effect for the year ended December 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Chavan & Associates, LLP has received a peer review rating of *pass*.

A handwritten signature in black ink that reads "The Peer Group, LLP". The signature is written in a cursive, flowing style.

Santa Ana, California



Proposal for Audit Services:

Mountain View Whisman School District

Mountain View, California

For the fiscal years ending June 30, 2025 the June 30, 2027, with
three (3) optional renewal periods through June 30, 2030

Submitted on January 28, 2025

By: Kyle Montgomery, CPA
619-270-8222
kmontgomery@christywhite.com

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- Insurance Certificates
- Business Licenses
- Small Business Enterprise Certificate
- Sample Engagement Letter



Certified Public Accountants serving
K-12 School Districts and Charter
Schools throughout California

January 28, 2025

Mountain View Whisman School District
1400 Montecito Avenue
Mountain View, CA 94043

Our firm is excited to be considered for the opportunity to provide financial and compliance audit services to Mountain View Whisman School District for the fiscal years ending June 30, 2025 through June 30, 2027, and optional renewal periods for the years ended June 30, 2028 and through June 30, 2030.

In all, we provided audit services to over 250 Local Educational Agencies (LEAs) in FY 2022-2023. Our firm audits school districts, county offices of education, and charter schools of all sizes across the state of California, including many that are basic aid and districts of choice. Additionally, we are thoroughly experienced in working with rural school districts to complete audits in a remote environment, which provides improved efficiency throughout the audit process. A sampling of our school district clients is provided on page 15 of this proposal.

The following is a brief summary of our proposed “not to exceed” professional fees. Additional detail of the proposed fees is included on page 23 of this proposal.

Fiscal Year	District Audit	Bond Audit	Total Fees
2024-2025	\$ 34,600	\$ 5,695	\$ 40,295
2025-2026	\$ 35,640	\$ 5,800	\$ 41,440
2026-2027	\$ 36,630	\$ 6,000	\$ 42,630
2027-2028	\$ 37,620	\$ 6,200	\$ 43,820
2028-2029	\$ 38,700	\$ 6,400	\$ 45,100
2029-2030	\$ 39,870	\$ 6,600	\$ 46,470

We have **specialized in auditing California school districts for over 20 years**. In addition to K-12 districts, we audit charter schools, Proposition 39 bonds and Proposition 51 state facilities grants, plus, should the need arise, we perform fraud and forensic audits.

As a leader in the K-12 industry, we provide K-12 audit focused staff training that is unmatched by other firms. We assure you that every Christy White team member will be trained and able to handle your audit efficiently and effectively. Moreover, we provide **free training and accounting advice** to our clients.

Our firm implemented a **virtual office setting** several years preceding the pandemic. With our technology and experienced staff, we have developed many efficiencies by providing remote audit services. We use a secure online portal (Suralink) to exchange audit documentation and correspondence throughout the audit. This user-friendly platform provides timely feedback to keep you informed of our progress throughout each phase of the audit. Your CW audit manager will set up you and your staff with access and provide guidance as needed to provide a smooth and successful remote audit experience.

348 Olive Street
San Diego, CA
92103

O: 619-270-8222
F: 619-260-9085
christywhite.com

CW leads the K-12 audit profession by active participation on the State Controller's *Audit Guide Task Force*, annually presenting to school district audit professionals at CalCPA's *School District Conference*, teaching new CBOs at CASBO and ACSA academies, and speaking before county offices and districts on implementation know-how for new GASB standards.

Founding partner, Christy White, has over 38 years of school audit and consulting experience and is joined by Partners Heather Daud Rubio, Michael Ash, John Whitehouse, Marcy Kearney, and Kyle Montgomery, plus multiple licensed director-level managers, and experienced in-charges auditors and staff. Our team is committed to meeting all requirements and timelines for the successful completion of the engagement.

After reading through our proposal, please feel free to contact me if you have any follow-up questions. I would be happy to meet with you, the auditor selection committee, and the Governing Board.

Sincerely,

A handwritten signature in black ink that reads "Kyle Montgomery". The signature is fluid and cursive, with the first name "Kyle" and last name "Montgomery" clearly distinguishable.

Kyle Montgomery, CPA
Partner
(619) 270-8222
kmontgomery@christywhite.com

B. PROFILE OF CHRISTY WHITE, INC.

NAME OF FIRM AND CONTACT INFORMATION

Legal Name: Christy White, Inc. (dba Christy White Associates, Inc.)
 Business Address: 348 Olive Street, San Diego, CA 92103
 Telephone Number: 619-270-8222
 Fax Number: 619-260-9085
 Email Address: kmontgomery@christywhite.com
 Web Address: www.christywhite.com

CHRISTY WHITE, INC. SHAREHOLDERS: Christy White Inc., is jointly owned by Christy White, Michael Ash, and Heather Daud Rubio.

BACKGROUND AND RANGE OF ACTIVITIES OF CHRISTY WHITE, INC.

Christy White, Inc. (CW), a professional Accountancy corporation, is the 2nd largest CPA firm in the number of Local Educational Agencies (LEAs) audited annually. We are San Diego based with offices throughout the State. We provide a wide range of K-12 audit and consulting services, including financial and bond auditing; internal audit risk assessments; and no-cost consultation on GASB implementations.



Service Areas

- Northern California
- Central Valley
- Bay Area & Central Coast
- Southern California
- Los Angeles County

Corporate

Headquarters

348 Olive Street
 San Diego, CA 92103
 T: 619-270-8222
 F: 619-260-9085

CW is a member of the Private Companies Practice Section (PCPS) and Government Quality Control Center (GQCC) of the American Institute of CPAs, which requires an independent peer review every three years. Christy White, Inc. We received the best result of “Pass” in our most recent review.

We are members of the American Institute of CPAs (AICPA) and the California Society of CPAs. Also, we are association members with the California Association of School Business Officials, the Government Financial Officers’ Association, and the Certified Fraud Examiner’s Association. CW is also an active participant in the development of the annual K-12 audit guide and dialogues regularly with State agencies on audit issues that affect our clients.

STATEMENT OF INDEPENDENCE

Christy White, Inc. meets the independence requirements of *Government Auditing Standards* and the State’s *K-12 Audit Guide*. We have no financial, community, or personal ties to Mountain View Whisman School District, its board members, administrators or staff.

B. PROFILE OF CHRISTY WHITE, INC., CONT'D

FIRM HISTORY, SERVICES, AND SIZE

Christy White, Inc. was incorporated in 2010, succeeding Nigro Nigro & White (NNW) as the AICPA designated successor firm, (Christy White was a founding partner NNW in 1999). Our firm has grown steadily over the past 24 years and now has 62 professionals, including ten CPAs.

We offer services exclusively to local educational agencies (LEAs), including school districts and charter schools. It's our full specialization in LEAs that makes us unique among CPA firms and provides added value to our clients. As your educational audit specialist, CW audits over 240 school districts, 15 county offices of education, over 120 Proposition 39 bonds, and over 140 charter schools. Our audit clients range in size from large school districts to mid-size and small entities. We also prepare the annual tax Forms 990/199 for our nonprofit charter school clients. Our consulting capabilities include helping our clients with:

ASB Training	Forensic/Fraud Audits
Attendance Accounting	School District Organization
GASB and Compliance Implementation	Charter School Back Office
Efficiency Studies	Financial Reporting

ORGANIZATIONAL STRUCTURE

Firm representatives from each of our organizational levels comprise our proposed audit team. We will not joint venture with another firm on this engagement. And, Christy White, Inc. is financially stable. We have no long-term debt and have remained fiscally stable throughout our 20-year history.

AUDIT MANAGEMENT TEAM

- Audit Partners
- Audit Director

AUDIT IN-CHARGE

- Supervisors
- Seniors

AUDIT STAFF

- Staff Accountant II
- Staff Accountant I

ADMINISTRATIVE SUPPORT

B. PROFILE OF CHRISTY WHITE, INC., CONT'D

CONDUCT OF THE AUDIT IN ACCORDANCE WITH APPLICABLE LAWS, REGULATIONS, AND STANDARDS

The scope of auditing services provided includes the **Annual Financial Statements** of Mountain View Whisman School District, a Single Audit under OMB Uniform Grant Guidance (if applicable), and Compliance with State Audit Requirements for the fiscal years ending June 30, 2025 through June 30, 2027, and optional renewal periods for the years ended June 30, 2028 through June 30, 2030. Our firm follows the following laws, regulations, and standards:

- Education Code Section 41020
- Standards and Procedures for Audits of California K-12 Local Educational Agencies
- Uniform Guidance for Federal Single Audits (where applicable)
- Government Code, Public Contract Code, Education Code and Title V Regulations (for conducting state compliance audit testing)

CW'S QUALITY CONTROL SYSTEM

Our quality control systems include policies and procedures in areas such as leadership, ethical requirements, acceptable of new clients, personnel management, engagement performance, monitoring, and communication. We actively monitor compliance with our quality control document through timely review of work papers, training on new standards, consultation on complex areas, and sound human resources practices. CW has received the highest level of assurance from our peer reviewer, which is "Pass." Attached is our most recent quality control report.

C. CHRISTY WHITE'S METHODOLOGY

UNDERSTANDING OF THE WORK TO BE PERFORMED

The scope of auditing services provided includes the **Annual Financial Statements** of Mountain View Whisman School District, a Single Audit under OMB Uniform Grant Guidance (if applicable), and Compliance with State Audit Requirements for the fiscal years ending June 30, 2025 through June 30, 2027, and optional renewal periods for the years ended June 30, 2028 through June 30, 2030.

The purpose of the financial audit is to render the following opinions and reports:

Comprehensive Financial Statement Audit

- Auditor's Opinion on the Comprehensive Financial Statements
- Auditor's Report on Internal Controls
- Auditor's Report on State Compliance Requirements
- Auditor's Report on Federal Compliance Requirements (if applicable)
- Supplemental Information
- Auditor's Report on Supplemental Information
- Current Year Findings and Recommendations
- Status Report on Prior Year's Findings and Recommendations

CW has long taken a risk-based audit approach in our audits of LEAs for audit effectiveness and efficiency. We will perform our **Audit Risk Assessment** to include, at a minimum:

- Overall Internal control structure; precisely controls over electronic data processing systems, cash collections, cash disbursements, maintenance and operations and segregation of duties
- Compliance with Education Code, State Compliance and Federal Compliance (specifically, major programs)
- Capitalization and depreciation of assets, plus construction in progress

For each engagement performed, we conduct a thorough **Understanding of Internal Control Systems**, assess control risk, and suggest improvements to our clients. CW is well versed in the Risk-based Assessment Standards and will incorporate these requirements into our audit programs.

Areas of **Internal Control** typically evaluated for our school district clients include:

- Cash receipting (e.g., transportation fees, facilities use fees, childcare program fees, adult school fees, developer fees, donations, federal and state remittances)
- Purchasing, warehousing, and accounts payable
- Personnel requisitions/terminations and payroll processing
- Cafeteria: meal tracking, reimbursements, sales, purchasing, inventory
- Associated Student Body Accounts: cash receipt and disbursements, student store inventory
- Construction accounting: bid procedures, change orders, project accounting
- Information systems security and backup

C. CHRISTY WHITE'S METHODOLOGY, CONT'D

UNDERSTANDING OF THE WORK TO BE PERFORMED, CONT'D

OUR APPROACH TO FRAUD RISK AND TESTING

CW plans audit procedures to ensure that the financial statements and compliance areas are materially free of errors and irregularities (i.e., fraud). In doing this, we consider the audit risk of each significant transaction and group of transactions and design tests to ensure the transactions are free of material errors and irregularities. Our procedures meet the fraud risk and testing requirements of the clarified Statements on Auditing Standards (SAS).

If fraud is suspected or detected in the preparation of financial statements or the misappropriation of assets, CW is experienced to bring the matter to the attention of the appropriate level in the organization. You can then take prompt action and prevent further instances from occurring as quickly as possible. We are also skilled in fraud investigations should the need arise.

MANAGEMENT DISCUSSIONS AND LETTERS

Christy White, Inc. (CW) believes the purpose of a quality audit is to provide management with feedback on the effectiveness of the internal control structure, including the data processing systems. We will report all reportable conditions and discuss potential audit findings, observed good fiscal practices, and then recommend ways to enhance the overall effectiveness and efficiency of the organization as a whole.

We will issue our final management letter after thoroughly discussing each finding with management and incorporating the district's response. The audit findings will meet *Government Auditing Standards* and standards established by the State Controller's Office.

PLANNING AND EXIT CONFERENCE MEETINGS

CW works closely with district management at multiple stages during the audit cycle. We will organize both group and one-on-one virtual meetings with individuals such as the Assistant Superintendent of Business, the Director of Fiscal Services, the Superintendent, and a governing board representative.

- **Audit Planning Meeting:** During our planning phase, we discuss our proposed audit timelines, deliverables, and ask for input on areas deemed "new or high risk."
- **Interim Progress Report:** Mid-cycle, we provide a progress report and discuss preliminary audit results and reportable conditions based on work performed during our internal audit stage. At this juncture, we also report back on corrective actions taken by the district on prior year findings.
- **Exit Conferences:** After fieldwork, both interim and year-end, we will meet with the business manager to discuss the results of our audit work and preliminary findings, if any. We do not want you to experience "audit surprises." Timely communication is the key to a surprise free audit.
- **Review of Draft Audit Reports:** Upon the conclusion of the audit, we meet with the committee to review the draft, our findings, and district management's response.

We are also available to meet with you on an ad hoc basis if an issue or question arises.

C. CHRISTY WHITE'S METHODOLOGY, CONT'D

GENERAL AUDITING APPROACH

By following the professional standards prescribed by **Generally Accepted Auditing Standards (GAAS)** and **Government Auditing Standards**, we are confident that we are meeting our professional standards for the industry. We will conduct the audit to meet procedures required of:

- K-12 Audit Guide, as published by the State Controller's Office
- *Government Auditing Standards*, including *Performance Audit Standards* for the bond audit
- OMB Uniform Grant Guidance and the Compliance Supplements (where applicable)
- Other guides as required by the federal and state agencies

Being a leading CPA firm in the LEA industry, we have experience working with State, and Federal agencies in the development of the K-12 audit guide, client resolution of findings, researching laws and regulations and aiding on sensitive client situations further elaborate on our **Audit Project Plan**, below are the five stages of the audit process

SIX STAGE AUDIT PLAN

Stage 1 – Planning and Assessment

Stage 2 – Sites Testing (Attendance and ASB Site Visits)

Stage 3 – Test of Controls, Data Processing Review, State Compliance, Federal Compliance

Stage 4 – Year-end fieldwork, Financial Statement Substantive Testing

Stage 5 – GASB 34 Entries, Reporting, and Follow-Up

Stage 6 – Audit Committee or Governing Board Presentation

Stage 1 – Planning and Assessment

We will conduct a video conference call meeting with District personnel to discuss our plan to commence the audit. We hold entrance conference(s) with representatives from the Board, Superintendent, Business/Finance office, and other department heads to discuss risk, concerns, expectations, and audit protocol. Our planning activities include:

- Reviewing and updating our understanding of the District
- Identification of critical audit areas, plus changes to Federal and State Compliance
- Performing preliminary risk assessments
- Establishing an audit timeline
- Compiling data request lists
- Establishing agreed-upon deadlines

C. CHRISTY WHITE'S METHODOLOGY, CONT'D

GENERAL AUDITING APPROACH, CONT'D

Stage 1 – Planning and Assessment, Cont'd

CW plans audit procedures to ensure that the financial statements and compliance areas are materially free of errors and irregularities (i.e., fraud). In doing this, we consider the audit risk of each significant account (e.g., cash, capital assets, accounts payable and debt) and transaction group (e.g., payroll, cash disbursements, and cash receipts). Typical areas of audit risk in a school district environment include, but are not limited to:

Typical Areas of Audit Risk in a School District Environment
Hiring practices and payroll
Procurement and accounts payable
Cash collections and billings
Student body funds
Construction programs
Inventories and capital assets
Federal and state compliance

Upon assessing audit risk, we then design audit tests to meet the overall objective that the financial statements and compliance areas are free of material errors and irregularities, under the clarified Statements on Auditing Standards (SAS).

Stage 2 – Sites Testing (Attendance and ASB Site Visits)

We will select a representative sample of school sites to test attendance, as required by the K-12 audit guide (i.e. 20% or more). We will make inquiries and perform representative sample tests of associated student body accounting procedures. During this stage, we will need to meet with the Attendance/Office Clerk and ASB bookkeepers for the sites selected. We will work with the District to schedule workable dates and times.

Stage 3 & 4 – Test of Controls, State Compliance, Federal Compliance & Year-end fieldwork, Financial Statement Substantive Testing

CW will gain an understanding of the internal control structure of the District for financial accounting and compliance over federal and state programs. If a Single Audit is applicable, we will test controls to achieve a low level of control risk over major federal programs. We also evaluate electronic data, including general and application controls over financial reporting and compliance with laws and regulations.

We develop our substantive testing by utilizing the results of our internal control testing and risk assessments. As in all stages of the audit, we will be in communication with the District to permit timely resolution of any issues found. We will hold an exit conference with the District to summarize the results of our fieldwork and review significant findings.

C. CHRISTY WHITE'S METHODOLOGY, CONT'D

GENERAL AUDITING APPROACH, CONT'D

Stage 5 – GASB 34 Entries, Reporting, and Follow-Up

CW will prepare the GASB 34 entries and GASB 75 OPEB (if applicable) and GASB 68 Net Pension Liability calculations. Reports to management will include written reports, and discussions will be held with management and the Audit and Finance Committee.

Stage 6 – Audit Committee or Governing Board Presentation

We are available, at no extra charge, to discuss and present the audit results to your audit committee or governing board in a video conference call setting. In-person meetings would be subject to health advisories and would be billed as travel costs.

YEAR-ROUND GASB STATEMENT IMPLEMENTATION AND ON-GOING ASSISTANCE

The partners at CW are thoroughly knowledgeable about the standards set forth by GASB (Governmental Accounting Standards Board). CW has assisted all of our school district audit clients, *without extra charges*, with GASB implementation and on an on-going basis by, for example:

- **GASB 34, Financial Reporting:**
 - Providing training on GASB 34 state software
 - Providing training on conversion entries and GASB 34 reports
 - Consulting on the management of fixed assets and depreciation schedules
 - Providing sample Management Discussion and Analysis reports
- **GASB 54, Fund Balance Reporting and Gov't Fund Types**
 - Training on new terminology for fund balance components
 - Advising on what to do with funds that no longer meet the definition of "special revenue" such as Fund #14, Deferred Maintenance, and Fund #17, Special Reserve for Other Than Capital Outlay
- **GASB 68, Accounting for Pensions**
 - Training of CBOs at numerous county office meetings across the State
 - Assistant with the fund balance restatement, conversion entries, and financial statement reporting
- **GASB 75, Financial Reporting of Other Postemployment Benefits**
 - Training of CBOs at numerous county office meetings across the State
 - Assistant with the fund balance restatement, conversion entries, and financial statement reporting
- **GASB 84, Fiduciary Activities**
 - Advising on how student body funds reporting in the District's financial statements
 - Assistance in financial reporting changes
- **GASB 87, Leases (Effective Fiscal Year 2021-22)**
 - Consulting on changes in accounting for leases
 - Support in financial reporting changes
- **GASB 96, Subscriptions (Effective Fiscal Year 2022-23)**
 - Consulting on changes in accounting for subscription-based IT agreements (SBITAs)
 - Support in financial reporting changes

C. CHRISTY WHITE'S METHODOLOGY, CONT'D

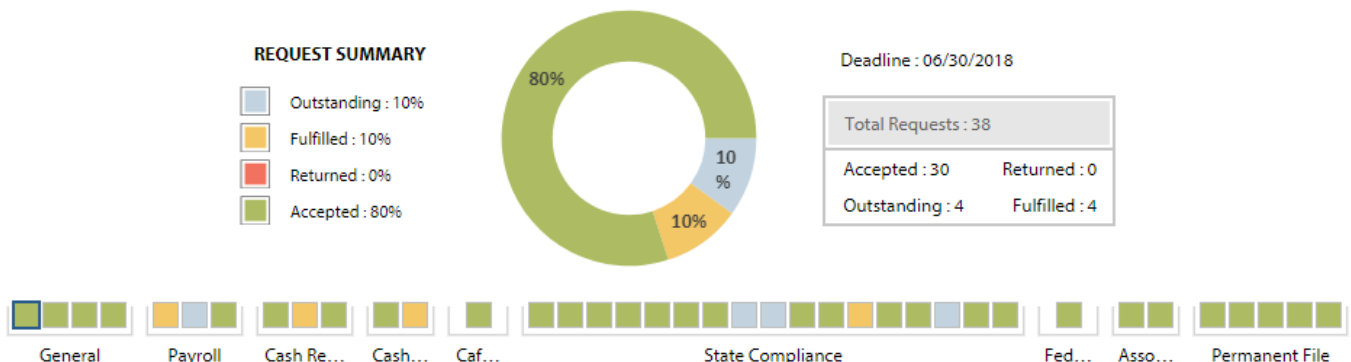
LEVEL AND NATURE OF SUPPORT REQUIRED

We will conduct our audit through off-site remote auditing. This is both by necessity given the current pandemic and by design to keep the audit efficient and the costs reasonable. We utilize video conference calls for meetings with our clients. We are entirely paperless and have a client portal for ease of document transmission. There will be dedicated time scheduled for interim and year-end audit work even as we work on your audit in a remote setting. We ask that the accounting staff be generally available to answer questions and pull sampled documents throughout the scheduled audit.

SECURED PORTAL TO UPLOAD YOUR RECORDS WITH EASE

Christy White, Inc. uses a secure portal for seamless document-request coordination. Using the portal means all our requests are in one place, accessible by everyone assigned, and updated in real-time. Some of the key elements are summarized below:

- **Portal Dashboard:** The dashboard provides a real-time snapshot of the audit progress by indicating the number of outstanding, fulfilled, returned, and accepted items in a color-coded and easy to understand interface
- **Security:** Our portal boasts state of the art security in which all data is stored and transferred with AES 256-bit encryption and servers are housed in SSAE16 Type II SOC1, SOC2 data centers with daily fail-safe backups
- **Drag and Drop Functionality:** To upload documents to the portal, drag and drop the file(s) from your computer to the requested item in the portal at which time the status will be automatically changed from outstanding to fulfilled
- **Email Notifications:** Receive summary email notifications based on your timing preference (ex. daily, weekly, morning, afternoon, etc.), which provides activity updates for the engagement (ex. when files are uploaded/downloaded, or the status of an item has been changed)



Please feel free to let us know if you would like to schedule a walkthrough tutorial of Suralink so that we can demonstrate the user-friendly interface and functionality of this secure online portal.

D. CHRISTY WHITE'S EXPERIENCE AND QUALIFICATIONS

PARTNER AND MANAGER WITH LEAD RESPONSIBILITY: The Lead Engagement Partner will be Kyle Montgomery, CPA. Abridged resumes for the assigned audit team members are provided as follows.

STAFF QUALIFICATIONS

The firm partners and staff of Christy White, Inc. (CW) bring an extensive background of audit and consulting experience to CW clients. We have audited local educational agencies (LEAs) throughout California and are familiar with the unique issues relative to school finance, in particular: budgetary constraints, construction accounting, new state program issues, attendance accounting, state funding models, and cash flow management. The proposed engagement team includes:

Christy White, Inc. Personnel Assigned	
Name	Classification
Kyle Montgomery, CPA	Audit Partner
Christy White Brook, CPA, CFE	Concurring Partner
Markques Simas, CPA	In-Charge Supervisor
Austin Pepiak	Senior Accountant
Anna Barry	Experienced Staff

BRIEF RESUMES OF CHRISTY WHITE, INC.'S ASSIGNED AUDIT TEAM

Biographies of all staff members assigned to your audit are shown below, detailed resumes are provided upon request.



Partner, Kyle Montgomery, CPA is known for his expert knowledge of local education agencies and charter schools. Since joining CWA in 2012, Kyle has become a leader in some of CWA's most significant school district audit engagements. Kyle provides audit and financial consulting in the areas of internal controls, attendance accounting, compliance, Proposition 39 local school construction bonds, and State School Facilities programs.

Kyle graduated from San Diego State University in 2011 with a bachelor's degree in accounting and is proud to be an Aztec for life! Kyle obtained his Certified Public Accountant licensure in March 2014 and continues to advance his technical knowledge through participation in periodic workshops through organizations such as CASBO, CalCPA, and AICPA.

When he can escape the busyness of public accounting from time to time, Kyle loves to spend time with his family. He is passionate about the game of golf, and enjoys camping, mountain biking, and sports.

D. CHRISTY WHITE'S EXPERIENCE AND QUALIFICATIONS, CONT'D

RESUMES OF CHRISTY WHITE, INC.'S ASSIGNED AUDIT TEAM, CONT'D



President, Christy White Brook, CPA, CFE has served hundreds of school districts and charter schools as an auditor, school finance consultant, professional author and trainer.

"Auditing isn't just about verifying the accuracy of the books, it's about understanding my client's educational organization and providing added value service. With great pleasure, I have traveled throughout California and work side-by-side with school business leaders for over 35 years. I love listening and collaborating with my clients on workable solutions to their challenges."

Christy provides audit and financial consulting in areas of organizational structure, internal controls, school district reorganization, attendance accounting, forensic and fraud audits; in addition to developing and conducting six workshop series throughout the State. Christy received a *Best Volunteer Trainer* award from the California Society of CPA's Education Foundation. When not on the audit trail or flying off on a consulting engagement, Christy enjoys time with her husband, daughter, and their very large poodle, Oliver. She loves to travel, music, live theatre; and youth-oriented community service projects through the Rotary Club of San Diego.



Supervisor, Markques Simas, CPA is a California local who earned a Bachelor of Science Degree in Business Administration with an emphasis in accounting from California State University San Marcos. Working out of the San Diego office of Christy White, Markques specializes in various audit services including State & Federal compliance, the evaluation of internal controls, financial statement preparation, and performance audits. Markques is furthering his education by actively pursuing his CPA license which he plans to obtain this year.

When Markques is not working on an audit, he enjoys reconnecting with the world around him through his primal movement practice, tending to his house plants, digging through old vinyl collections, and has recently become obsessed with baking bread.



Senior Accountant, Austin Pepiak, began his auditing career at Christy White in June 2023 as an intern before joining the team as a staff accountant in January 2024. Working out of LA, he now works with many of our school districts and county offices. Austin earned a Bachelor of Science in Professional Accounting from the California State University of Northridge.

As a first-generation college student, Austin not only puts importance on education, but also on having a great work ethic and positive mindset to tackle challenges.

Austin's hobbies include spending quality time with family and friends, weightlifting, and video games. Austin is working towards earning his CPA License and furthering his knowledge in accounting.

D. CHRISTY WHITE'S EXPERIENCE AND QUALIFICATIONS, CONT'D

RESUMES OF CHRISTY WHITE, INC.'S ASSIGNED AUDIT TEAM, CONT'D



Experienced Staff Accountant, Anna Barry is a recent college graduate who graduated in June 2022 from University of California, San Diego with a Bachelor's Degree in Economics. Since then, she has been pursuing her Associate's Degree in Business and Accounting with the goal of completing her CPA. Anna has a love for numbers and interned at Northwestern Mutual in San Diego while in college. Anna has lived in 3 countries and enjoys international travel as much as exploring states the United States. In her free time, she loves attending boxing classes and trying out new restaurants.

STAFF TRAINING PROGRAMS

CW's program of staff development includes two full weeks of focused in-house training in the audit of school districts. We also provide opportunities to staff to attend professional training provided by outside providers, such as School Services of California, the California Society of CPAs, and CASBO. A sampling of training programs our staff have attended within the last year include:

Sampling of Recent Training Courses Taken by Staff	Training Provider Organizations
<ul style="list-style-type: none"> • Annual Government Finance Officers Conference • Annual CASBO Conference • January, May and Summer Budget Conferences • School District Conference • Fraud Auditing • Charter School Fiscal Management 	<ul style="list-style-type: none"> • Governmental Finance Officers Association • CASBO • School Services of California, Inc. • California Society of CPAs • Association of Certified Fraud Examiners • Fiscal Crisis Management & Assistance Team (FCMAT)

D. CHRISTY WHITE'S EXPERIENCE AND QUALIFICATIONS, CONT'D

REFERENCES

LIST OF CALIFORNIA SCHOOL DISTRICT AUDITS

CW practices a high standard of auditing and consulting services for Local Education Agencies, including K-12 school districts, charter schools and county offices of education. Below is a sampling of our clients within the last three years:

District Clients			
Acton-Agua Dulce Unified	Escalon Unified	Los Molinos Unified	Rincon Valley Union
Albany Unified	Escondido Union High	Lucerne Elementary	Rio Elementary
Alhambra Unified	Farmersville Unified	Magnolia Union Elementary	Roberts Ferry Union
Alisal Union	Ferndale Unified	Manchester Union Elementary	Rockford Elementary
Allensworth Elementary	Flournoy Union	Manhattan Beach Unified	Rocklin Unified
Alpine County Unified	Fort Bragg Unified	Mark Twain Union Elementary	Round Valley Unified
Alta-Dutch Flat Union Elementary	Fortuna Elementary	Martinez Unified	Saddleback Valley Unified
Amador County Unified	Fowler Unified	Marysville Joint Unified	Salinas City Elementary
Anaheim Elementary	Franklin-McKinley School District	Meadows Union Elementary	San Antonio Unified
Auburn Union	Freshwater School District	Mendocino Unified	San Ardo Union
Bangor Union Elementary	Galt Joint Union Elementary	Merced River School District	San Francisco Unified
Banta Elementary	Garden Grove Unified	Middletown Unified	San Leandro Unified
Barstow Unified	Geyserville Unified	Miller Creek School District	San Marcos Unified
Bassett Unified	Glendora Unified	Modesto City Schools	San Pasqual Union
Bellevue Union	Gold Oak Union	Monrovia Unified	Santa Maria Joint Union High
Beverly Hills Unified	Gold Trail Union	Monson-Sultana Joint Union Elementary	Saratoga Union
Bolinas-Stinson Union	Gonzales Unified	Montebello Unified	Scotts Valley Unified
Bradley Union Elementary	Grass Valley Elementary	Monterey Peninsula Unified	Sebastopol Union Elementary
Brentwood Union	Gratton Elementary	Moraga School District	Sequoia Union Elementary
Bret Harte Union High	Gravenstein Union	Moreland School District	Shiloh Elementary
Bridgeville School District	Green Point School District	Mountain View Whisman School District	Shoreline Unified
Burlingame School District	Greenfield Union	Mt. Baldy Joint Elementary	Solana Beach School District
Burton Elementary	Gustine Unified	Needles Unified	Soledad Unified
Byron Union Elementary	Hacienda La Puente Unified	Nevada Joint Union High	South Bay Union
Cajon Valley Union	Hamilton Unified	New Hope Elementary	South Monterey County Joint Union High
Calaveras Unified	Hanford Joint Union High	New Jerusalem Elementary	South Pasadena Unified
Calistoga Joint Unified	Happy Valley Union Elementary	Newcastle Elementary School District	South Whittier School District
Campbell Union High	Hayward Unified	Newport-Mesa Unified	Springville Union Elementary
Capay Joint Union Elementary	Healdsburg Unified	North Cow Creek Elementary	St. Helena Unified
Carlsbad Unified	Hope Elementary	Novato Unified	Stanislaus Union
Carmel Unified	Hot Springs School District	Oak Park Unified	Stony Creek Joint Unified
Carpinteria Unified	Howell Mountain Elementary	Oak View Union Elementary	Strathmore Union Elementary
Charter Oak Unified	Jefferson Elementary	Oakley Union Elementary	Sundale Union Elementary
Chatom Union Elementary	Kelseyville Unified	Orick School District	Sunnyside Union Elementary
Chowchilla Elementary	Kern High	Orinda Union	Sylvan Union School District
Chualar Union	Kernville Union	Orland Unified	Tamalpais Union High
Cinnabar Elementary	King City Union	Oroville Union	Tehachapi Unified
Cloverdale Unified	Kit Carson Union Elementary	Outside Creek Elementary	Twin Hills Union
Columbine Elmentar	Kneeland School District	Palermo Union Elementary	Two Rock Union
Compton Unified	Knights Ferry Elementary	Paradise Elementary	Upper Lake Unified
Corning Union Elementary	Knightsen School District	Paso Robles Joint Unified	Vallecito Union
Cottonwood Union Elementary	Konocti Unified	Piedmont Unified	Valley Center-Pauma Unified
Cuddeback Union Elementary	La Mesa-Spring Valley School District	Piner-Olivet Union	Valley Home Joint Elementary
Cutler-Orosi Joint Unified	Lafayette School District	Pittsburg Unified	Walnut Creek Elementary
Delhi Unified	Lake Elementary	Pixley Unified	Waterford Unified
Dinuba Unified	Lakeport Unified	Plaza School District	West Contra Costa Unified
Duarte Unified	Lammersville Unified	Plumas Unified	West Sonoma County Joint Union High
Ducor Union Elementary	Lancaster School District	Point Arena Schools District	Whittier City School District
Dunham Elementary	Laytonville Unified	Pope Valley Union Elementary	Willits Unified
Earlilmart School District	Leggett Valley Unified	Portola Valley School District	Willows Unified
East Whittier City School District	Lemon Grove School District	Potter Valley Community Unified	Wilmar Union
Eastside Union	Lemoore Union Elementary	Princeton Joint Unified	Windsor Unified
El Monte Union High	Liberty Elementary	Ramona Unified	Winton School District
El Rancho Unified	Linden Unified	Redondo Beach Unified	Wiseburn Unified
El Segundo Unified	Live Oak Unified	Reeds Creek Elementary	Woodlake Unified
Encinitas Union Elementary	Loleta Union	Richfield Elementary	Woodville Union
	Loma Prieta Union SD		Wright Elementary

D. CHRISTY WHITE'S EXPERIENCE AND QUALIFICATIONS, CONT'D

REFERENCES, CONT'D

LIST OF CALIFORNIA SCHOOL DISTRICT AUDITS, CONT'D

In addition to K-12 audits, CW conducts audits of Proposition 39 bonds, Proposition 51 State School Facilities Grants, and Joint Powers Authorities. We also audit over 140 nonprofit charter audits annually. Below is a sampling of our other governmental agency audits. All of these audits were conducted within the last three years by our regional teams located throughout the state.

Proposition 39 Bond Audit Clients		
Albany USD - Measure B & E (2016)	Gustine USD - Measure P	Paso Robles Joint USD - Measure M
Alhambra USD - Measures AE & HS	Hacienda La Puente USD - Measure BB	Piner-Olivet Union - Measure L
Alisal Union - Measures A & M	Hayward USD - Measures H & L	Pittsburg USD - Measures N & P
Alpine County USD - Measure L	Healdsburg USD - Measure D	Plumas USD - Measure L
Barstow USD - Measure F	Hope Elementary - Measure J	Pope Valley Union Elementary - Measure A
Bassett USD - Measures BB & V	Kelseyville USD - Measure U	Portola Valley School District - Measure Z
Bellevue Union - Measure C	Kern High - Measure K	Potter Valley Community USD - Measure T
Beverly Hills USD - Measures E & BH	Konocti USD - Measure Y	Redondo Beach USD - Measure Q
Brentwood Union - Measure B	La Mesa-Spring Valley - Measure V	Rio Elementary - Measure L
Bridgeville School District - Measure S	Lafayette School District - Measure C	Salinas City Elementary - Measure T
Burlingame School District - Measures M & O	Lakeport USD - Measure T	San Ardo Union - Measure N
Cajon Valley Union - Prop C & Measure EE	Lammersville USD - Measure L	San Francisco USD - Measure A Bonds
Calistoga Joint USD - Measures A & B	Lemon Grove School District - Measure Q	San Leandro USD - Measures J1 & N
Campbell Union High - Measure AA	Lemoore Union Elementary - Measure M	Santa Maria Joint Union High - Measure H2016
Carlsbad USD - Measure HH	Loma Prieta Union - Measure R	Sebastopol Union Elementary - Measures E & H
Carpinteria USD - Measures U & H	Mark Twain Union Elementary - Measure K	Shoreline USD - Measure I
Cloverdale USD - Measure H	Martinez USD - Measure K & R	Solana Beach School District - Measure JJ
Colton Joint USD - Measures B & C	Marysville Joint USD - Measure P	Soledad USD - Measures G & N
Compton USD - Measures AAA & S	Mendocino USD - Measure H	Soledad USD - Measure N
Delhi USD - Measures E & W	Middletown USD - Measure H	South Bay Union - Prop X, Measure NN & Y
Dinuba USD - Measure T	Modesto City Schools - Measures B, D & L	South Monterey County JUSD - Measures Q & R
Duarte USD - Measures E & S	Montebello USD - Measures EE, GS & M	South Pasadena USD - Measure SP
East Whittier Measures R & Z	Monterey Peninsula USD - Measure I	St. Helena USD - Measures B & C
El Monte Union High - Measures D & HS	Moraga School District - Prop V	Stanislaus Union - Measure Y
El Rancho USD - Measures ER, AA & EE	Moreland School District - Measure M	Twin Hills Union - Measure M
El Segundo USD - Measure ES	Mountain View Whisman School District - Measure T	Upper Lake USD - Measures I & J
Fort Bragg USD - Measure B	Nevada Joint Union High - Measure B	Walnut Creek Elementary - Measures D & J
Fortuna Elementary - Measure G	Newport-Mesa USD - Measure F	Waterford USD - Measure K
Fowler USD - Measure J	Novato USD - Measure G	West Contra Costa USD - Measures D, E & R
Franklin-McKinley School District - Measure R	Oak Park USD - Measure S	West Sonoma County Joint Union High - Measure A
Garden Grove USD - Measures A & P	Oakley Union Elementary - Measure W	Willits USD - Measure I
Geyersville USD - Measure A	Orinda Union - Measures E & I	Windsor USD - Measures B & F
Grass Valley Elementary - Measure D		Wiseburn USD - Measure EE

County Office of Education Clients		
Alpine County Office of Education	Lake County Office of Education	San Joaquin County Office of Education
Amador County Office of Education	Marin County Office of Education	Santa Clara County Office of Education
Calaveras County Office of Education	Mendocino County Office of Education	Solano County Office of Education
Contra Costa County Office of Education	Napa County Office of Education	Tulare County Office of Education
Glenn County Office of Education	Plumas County Office of Education	Yuba County Office of Education
	San Diego County Office of Education	

JPAs, Grants, Foundations and Other Governmental Agency Clients		
Alameda County Schools Insurance Group	Dinuba USD Student Foundation	Marin Pupil Transportation Agency
Anaheim Community Foundation	Dixie Education Foundation	Mendocino Community Network
Antelope Valley Schools Transportation Agency	FCPS Foundation	Monterey/San Benito Counties Property & Liability
Baldy View Regional Occupational Program	First 5 Del Norte County	Nevada County Charter Services Authority
Butte Schools Self Funded Programs	First 5 Glenn County	Nevada County Transportation Agency
California Collaborative For Educational Excellence	First 5 Humboldt	North County Purchasing Consortium
California Humanities	First 5 Kern	Old Town Academy Parent Foundation
California Statewide Delinquent Tax Authority	First 5 Kern/Kernville Union	Provisional Educational Services, Inc.
Charter Facilities Support Corp	First 5 Modoc County	San Joaquin County Schools Data Processing Center
CIF Los Angeles City Section	First 5 Mono County	Saratoga Education Foundation
City of Banning	First 5 Trinity County	SDCCS Foundation
Coastline ROP	Foundation for Monterey County Office of Education Programs	Southwestern College
College and Career Advantage	Friends of Kavod	Stepping Stone Of San Diego
County of Orange, Social Services Agency	Grossmont UHSD: San Diego Educational Facilities	The Children's Initiative Inc
Culver City Education Foundation		Think Dignity

D. CHRISTY WHITE'S EXPERIENCE AND QUALIFICATIONS, CONT'D

REFERENCES, CONT'D

Monterey Peninsula Unified School District (MPUSD))

CWA has provided audit services to MPUSD since 2018-19, including the district's annual financial audit and the annual financial and performance bond audits. Each annual independent audit has been successfully completed in a remote environment. We have delivered all audits on time, and we encourage you to contact the District for a reference.

Contact Person:	Ryan Altemeyer, Associate Superintendent of Business Services
Address:	700 Pacific Street Monterey, CA 93942
Phone No.:	(831) 645-1200
Email:	raltemeyer@mpusd.k12.ca.us
Number of Years Using CWA's Services:	6 (Beginning with fiscal year 2018-19)

Saratoga Union School District (SUSD)

CWA has provided audit services to SUSD since 2011-12. We have delivered all audits on time, and we encourage you to contact the District for a reference.

Contact Person:	Jean Aldrete, Business Official
Address:	20460 Forrest Hills Drive Saratoga, CA 95070
Phone No.:	(408) 867-3424
Email:	jaldrete@saratogausd.org
Number of Years Using CWA's Services:	13 (Beginning with fiscal year 2011-12)

Santa Clara County Office of Education (SCCOE)

CWA has provided all independent audit services to CUSD since 2022-23. Each annual independent audit has been successfully completed in a remote environment. We have delivered all audits on time, and we encourage you to contact the District for a reference.

Contact Person:	Stephanie Gomez, Assistant Superintendent of Business Services
Address:	1290 Ridder Park Drive San Jose, CA 95131-2304
Phone No.:	(408) 453-6500
Email:	sgomez@sccoe.org
Number of Years Using CWA's Services:	2 (Beginning with fiscal year 2022-23)

Walnut Creek School District (WCSD)

CWA has provided all independent audit services to WCSD since 2020-21. Each annual independent audit has been successfully completed in a remote environment. We have delivered all audits on time, and we encourage you to contact the District for a reference.

Contact Person:	Vincent Morales, Chief Business Official
Address:	960 Ygnacio Valley Rd, Walnut Creek, CA 94596
Phone No.:	925-944-6850 ext. 2010
Email:	vmorales@walnutcreeksd.org
Number of Years Using CWA's Services:	4 (Beginning with fiscal year 2020-21)

D. CHRISTY WHITE'S EXPERIENCE AND QUALIFICATIONS, CONT'D

All of CW's partners and staff have experience in computerized financial systems. As part of every audit, CW evaluates the internal controls over key financial cycles and includes computer control procedures. We work with clients on conversion issues and have worked on a variety of financial systems, including Escape, QSS, Munis, and PeopleSoft. Our partners are also experienced using state software, including SACS software. We have also consulted with school districts in the use of SACS software for the preparation of GASB 34 conversion entries and reports.

The audit software we use is CCH ProSystem FX Engagement, a paperless audit software that all audit staff are trained on and use for each engagement.

E. ASSURANCES

Christy White, Inc. (CW) is a professional accountancy corporation, incorporated in the State of California. CW is licensed by the State Board of Accountancy, as Christy White Associates, Inc. We are a majority women-owned firm. The California State Controller's Office CPA Directory lists Christy White as an eligible CPA firm that conducts LEA audits.

- ✓ CW meets the **independence standards** of the most recent edition of the *GOA Government Auditing Standards*
- ✓ CW has **errors and omissions insurance** and will indemnify and hold harmless the District from and against all losses and claims in the execution of our work or the consequences of any negligence or carelessness on our part. We are also fully insured with workers' compensation. See appendix for insurance certificates.
- ✓ CW **provides all labor, materials, transportation, and services** for the work described and specified in our proposal.
- ✓ CW agrees to **offer our bid for a period of sixty (60) days** after opening.
- ✓ **No bill or claim for extra work** or materials shall be allowed or paid unless the doing of such extra work or the furnishing of such extra materials shall have been authorized in writing by the District.
- ✓ CW shall **indemnify and hold harmless the District** from and against all losses and all claims, demands, payments, suits, actions, recoveries, and judgments, of every nature and description brought or recovered by it, by reason of any act or omission, of the said proposer, his agents or employees, in the execution of the work or consequences of any negligence or carelessness regarding the same.

CW understands that the primary purpose of the audit as specified herein is to express an opinion on the financial statements that such an audit is subject to the inherent risk that errors or fraud may not be detected. If conditions are discovered which lead to the belief that material errors or fraud may exist, or if any other circumstances are encountered that require extended services, we will promptly advise the District. No extended services will be performed unless they are authorized by the District and the agreement covering the work to be done has been amended to reflect such extended services.

CW certifies that in accordance with auditing standards and other applicable guidelines and regulations, we will select the necessary procedures to test compliance and to disclose noncompliance with specified laws, regulations and contracts.

F. AUDIT REPORT REJECTIONS

CW has a standing record of performing quality audits. Our clients and the State Controller's Office have accepted all of our audit reports. Additionally, we have not and are not involved in litigation, or any investigation by a state, federal, or professional agency.

Audit Report Submission Record

Christy White, Inc. has among the highest initial report acceptance rates compared to other CPA Firms, with 100% of reports ultimately approved. Rarely is a report submitted after the December 15th due date and then only with notification and approval by the district/charter's county office of education.

For example, we have recently had clients request extensions due to extraordinary circumstances related to their operations. The school district extensions were granted by SCO, and the audit reports were submitted within the approved extension periods.

G. QUALITY CONTROL PEER REVIEW OPINION (PAGE 1 OF 2)

Grant Bennett Associates

A PROFESSIONAL CORPORATION



Report on the Firm's System of Quality Control

December 22, 2023

To Christy White Associates, Inc. and the Peer Review Committee of the California Society of CPAs:

We have reviewed the system of quality control for the accounting and auditing practice of Christy White Associates, Inc. (the firm) in effect for the year ended December 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.



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Together as One. Grant Bennett Associates is a Member of the Alliott Global Alliance of independent professional firms.

G. QUALITY CONTROL PEER REVIEW OPINION (PAGE 2 OF 2)

Grant Bennett Associates

A PROFESSIONAL CORPORATION



Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Christy White Associates, Inc. in effect for the year ended December 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Christy White Associates, Inc. has received a peer review rating of *pass*.

Grant Bennett Associates

GRANT BENNETT ASSOCIATES
A PROFESSIONAL CORPORATION
Certified Public Accountants



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H. SCHEDULE OF AUDIT WORK

UNDERSTANDING OF THE WORK TO BE PERFORMED

This information is detailed within the Methodology section of this proposal (pages 6-7).

PROPOSED SCHEDULE OF AUDIT WORK

The following is a proposed timeline of the audit work to be conducted each month. The final schedule would be arranged based on the planning meeting that CW holds with you and your stakeholders.

Month	Proposed Work	Percentage of Work Done
February - March	Audit planning, video conference meetings with management and governing board representative	2%
February - April	Attendance and ASB testing	15%
April - June	Tests of internal controls, state and federal compliance testing	30%
September- Early October	Year-end fieldwork	40%
Second Week of November or Earlier	Reports drafted and reviewed with the client. To be finalized by the first week of December	12%
January	Audit Committee or Governing Board presentation (optional)	0.50%
December - January	Federal clearinghouse reports prepared and filed	0.50%
Total		100%

Before each phase of the audit, we will discuss with you the upcoming work, provide weekly progress reports, and conduct an exit conference. The exit conference will provide you with the preliminary results of the recent work, recommendations, and list any outstanding audit items.

I. COSTS OF THE SERVICES AND AUDITOR RATES

Fixed Fee and Free Advisory Services

The proposed fees are fixed for the scope described and are on a “not to exceed” basis as follows. Our maximum fees show below are all-inclusive of all costs. We do not bill for advisory services that are related to the audit or an application of accounting standards. We encourage our clients to contact us at any time year-round for free advice on general finance and accounting issues.

Billing

After each major work segment, we bill for the work completed and retain 10% of the contract fee pending final approval of your audit by the State Controller’s Office.

Christy White, Inc.’s Proposed Audit Fees

<u>Annual Independent Audit - Proposed Fees</u>								
Classification	2024-25 Billing Rates	Estimated Hours	2024-25	2025-26	2026-27	Optional Renewals		
						2027-28	2028-29	2029-30
Partner	\$ 295	20	\$ 5,900	\$ 6,100	\$ 6,300	\$ 6,500	\$ 6,700	\$ 6,900
Director/Manager	\$ 225	30	6,750	7,000	7,200	7,400	7,600	7,800
Supervisor	\$ 190	40	7,600	7,800	8,000	8,200	8,400	8,700
Senior	\$ 165	60	9,900	10,200	10,500	10,800	11,100	11,400
Staff	\$ 130	60	7,800	8,000	8,200	8,400	8,700	9,000
Paraprofessionals	\$ 90	5	450	500	500	500	500	500
<i>District Audit Subtotal</i>		215	\$ 38,400	\$ 39,600	\$ 40,700	\$ 41,800	\$ 43,000	\$ 44,300
<i>Less: Courtesy Discount</i>			(3,800)	(3,960)	(4,070)	(4,180)	(4,300)	(4,430)
<i>District Audit Total</i>			\$ 34,600	\$ 35,640	\$ 36,630	\$ 37,620	\$ 38,700	\$ 39,870

<u>Annual Financial Statement and Performance Measure T Audit - Proposed Fees</u>								
Classification	2024-25 Billing Rates	Estimated Hours	2024-25	2025-26	2026-27	Optional Renewals		
						2027-28	2028-29	2029-30
Partner	\$ 295	2	\$ 590	\$ 600	\$ 600	\$ 600	\$ 600	\$ 600
Director/Manager	\$ 225	3	675	700	700	700	700	700
Supervisor	\$ 190	10	1,900	2,000	2,100	2,200	2,300	2,400
Senior	\$ 165	10	1,650	1,700	1,800	1,900	2,000	2,100
Staff	\$ 130	10	1,300	1,300	1,300	1,300	1,300	1,300
Paraprofessionals	\$ 90	2	180	200	200	200	200	200
<i>Bond Audit Subtotal</i>		37	\$ 6,295	\$ 6,500	\$ 6,700	\$ 6,900	\$ 7,100	\$ 7,300
<i>Less: Courtesy Discount</i>			(600)	(700)	(700)	(700)	(700)	(700)
<i>Bond Audit Total</i>			\$ 5,695	\$ 5,800	\$ 6,000	\$ 6,200	\$ 6,400	\$ 6,600
<i>Maximum Annual Fee for District and Bond Fees*</i>			\$ 40,295	\$ 41,440	\$ 42,630	\$ 43,820	\$ 45,100	\$ 46,470

* Includes all expenses

Attachment A (Cost Proposal Form) has also been included in the Attachments section of this proposal.

I. COSTS OF THE SERVICES AND AUDITOR RATES, CONT'D

Christy White, Inc.'s Estimated Hours

Audit Work Segment	Staff Level Assigned	Estimated Hours of Completion	Audit Work Segment	Staff Level Assigned	Estimated Hours of Completion
Planning			Substantive Testing		
Planning	Partner/Director	10	Accounts Payable	Supervisor/Experienced Staff	8
Supervision and Quality Control Review	Partner/Director	10	Accounts Receivable	Supervisor/Experienced Staff	8
Fraud Risk Assessment	All Levels	5	Cash and Investments	Supervisor/Experienced Staff	12
Internal Controls	Supervisor	5	Revenues	Supervisor/Experienced Staff	12
Meetings			Capital Assets	Partner/Director	6
Entrance/Exit Conference/Board		4	Long-Term Obligations	Partner/Director	10
Transaction Testing			Expenditures	Supervisor/Experienced Staff	6
Cash Disbursements	Supervisor/Experienced Staff	8	Associated Student Body Funds	Supervisor/Experienced Staff	3
Payroll	Supervisor/Experienced Staff	8			
Cash Receipts	Supervisor/Experienced Staff	6	Report Preparation and Review		
Journal Entries	Supervisor/Experienced Staff	4	Audit Reports, Review and Opinions	Partner/Director	10
State Compliance Testing			Clerical	Administrative Staff	5
Attendance and Other Compliance Areas	Experienced Staff	50	Bond Audit - Measure T	All Levels	37
Federal Compliance Testing					
Internal Control and Major Program Testing	Director/Supervisor	25	Total Estimated Audit Hours (District and Bond)		252

J. EQUAL OPPORTUNITY

CW is an **equal opportunity employer**. We do not discriminate based on race, ethnicity, age, or religion. We comply with the Civil Rights Act of 1964, the State Fair Employment Practice Act, and all other applicable federal and state laws and regulations relating to equal opportunity employment, including Executive Order No. 11246 of September 24, 1965.

K. FORM OF AGREEMENT

We do not have any proposed revisions to the District's Professional Service Agreement (Attachment B).

ADDITIONAL INFORMATION REGARDING CHRISTY WHITE, INC.'S SERVICES

A Full-Service K-12 Audit and Consulting Firm

We are always available without extra charge to field technical questions. In addition to our exemplary auditing services, we provide a full range of services to the K-12 community. Christy White and our firm partners are here to help should a specialized audit or business advisory need arise. Here are some recent examples of how we have helped our LEA clients!

- ✚ Conducted a **fraud investigation** over missing high school ASB funds that led to the conviction of the perpetrator!
- ✚ Performed an **in-depth forensic audit of a large charter** school's finances, as part of their district renewal process
- ✚ Prepared an **attendance accounting manual** for approval by the California Department of Education. A related **Digital Signature Audit** of teachers' online attendance resulted in savings of countless hours and costs of printing and manual signature gathering from teachers.
- ✚ **Trained ASB staff** and updated the district's ASB accounting manual that now standardizes procedures district-wide.
- ✚ Conducted an **efficiency study** to look at the duties and organization of the business department staff. Reallocation of district resources to address understaffing in essential functions resulted.
- ✚ Assisted districts achieve **Fiscal Independence** from their county offices of education. The school districts were able to drop tedious and duplicative tasks over reconciling between two general ledger systems, and warrant processing was made more efficient.
- ✚ Conducted an **internal risk assessment** of school district control structures to identify areas for in-depth audit projects. This assessment covered all business and operations departments.
- ✚ Provided accounting assistance in the **drafting of financial statements and preparation of GASB 34 entries**, plus help with bond refinancing entries as part of our audit services. We provided these services at "no extra costs" to audit clients.
- ✚ Conducted school district **unification and territory transfer feasibility studies**. A specialty area of CW President Christy White, she has conducted dozens of these studies on behalf of County Committee on School District Organization throughout the State.
- ✚ Reviewed in-depth the **bond program expenditures** spanning multiple years and projects, and assuring the district's community that the bond funds were properly spent.
- ✚ Conducted **Proposition 51 School Facilities Program audits**, a new requirement starting in 2019.

ADDITIONAL INFORMATION REGARDING CHRISTY WHITE, INC.'S SERVICES, CONT'D

Our Client Commitment

The partners at Christy White, Inc. (CW) are committed to maintaining an active role in all aspects of the audit. We understand how frustrating it can be to deal with someone that doesn't understand your business and will take every measure to prevent that from occurring.

Our staff is highly trained to understand your unique business, and they are instructed to consult with the partners on all aspects of the audit. We believe in a consistent approach to the audit, so we try as much as possible to keep an auditing team together. The team includes two partners, a director, a supervisor, and experienced support staff. Your audit team will have a thorough understanding of your school district's individual needs.

CW audits governmental entities year-round. Our staff receives a minimum of 80 hours of continuing education annually in governmental accounting and auditing. We have the capacity to meet all of the District's deadlines and would encourage you to ask our references about their experience.

Client Testimonials

"Working with Christy White, Inc., the past few years has been an extremely beneficial experience. SJCOE is charged with the responsible use and accountability of public funds, and Christy White, Inc.'s commitment to providing us with guidance and solutions has ensured that our office lives up to our stakeholders' expectations." – Aaron Heinz, Accounting Coordinator

"Oceanside Unified has had an excellent relationship with Christy White & Associates for years...the staff are all great to work with!" – Tammy Patten, Accountant Fiscal Services

"We have been very satisfied with the audit and professional services provided by Christy White & Associates. The audit work is well planned and staffed with experienced and courteous professionals. I especially appreciate the annual K12 audit guide update that they present to the school district business officials in our county." - Bill Clark, Associate Superintendent, Business and Administrative Services

Mission: Christy White, Inc.'s promise to our clients is a **worthwhile business relationship** with responsive, trustworthy advisors and timely delivery of quality assurance, accounting, and consulting services.

Values: To carry out our Mission of providing **high-quality customer care with professional integrity**, Christy White, Inc. follows these guiding principles:

- *Provide clients with timely response and cost-conscious service*
- *Preserve integrity via highly-skilled, well-trained staff and a commitment to the ethical practices and standards of our profession*
- *Deliver unparalleled quality by focusing on the client need*

SIGNATURE PAGE

Christy White, Inc. respectfully submits the enclosed proposal for auditing services to Mountain View Whisman School District. We look forward to the opportunity to work with your District. Please do not hesitate to contact us with any questions or to arrange a proposal interview. Thank you!

Name of Accounting Firm: Christy White Inc.

Authorized By: Kyle Montgomery

Name: Kyle Montgomery, CPA
Title: Partner
Date: January 28, 2025



APPENDICES



ATTACHMENT A - COST PROPOSAL FORM

ATTACHMENT A

**MOUNTAIN VIEW WHISMAN SCHOOL DISTRICT
REQUEST FOR PROPOSALS FOR AUDITING SERVICES
PROPOSAL FORM**

Submitted herewith is our proposal to perform the annual independent audit for the Mountain View Whisman School District for the fiscal years 2024-2025, 2025-2026, 2026-2027.

Following is a list of personnel by classification who will be assigned to this audit, indicating the estimated number of hours and rate per hour.


<u>Classification</u>	<u>Hours</u>	<u>Rate</u>
Firm Partner - Christy White/Kyle Montgomery	20	\$295
Managing Accountant - Kyle Montgomery	30	\$225
Supervising Accountant - Markques Simas	40	\$190
Senior Accountant - Austin Pepiak	60	\$165
Junior Accountant - Anna Barry	60	\$130

MOUNTAIN VIEW WHISMAN SCHOOL DISTRICT – BASIC INTERNAL AUDIT

AUDIT YEAR	ESTIMATED HOURS	PROFESSIONAL FEES	COSTS/EXPENSES*	TOTAL FEES & EXPENSES
2024-2025	215	\$34,600	\$0	\$34,600
2025-2026	215	\$35,640	\$0	\$35,640
2026-2027	215	\$36,630	\$0	\$36,630
	TOTALS:	\$106,870	\$0	\$106,870

PROPOSITION 39 BOND AUDIT – MEASURE G

AUDIT YEAR	ESTIMATED HOURS	PROFESSIONAL FEES	COSTS/EXPENSES	TOTAL FEES & EXPENSES
2024-2025	37	\$5,695	\$0	\$5,695
2025-2026	37	\$5,800	\$0	\$5,800
2026-2027	37	\$6,000	\$0	\$6,000
	TOTALS:	\$17,495	\$0	\$17,495



Authorized Signature



INSURANCE CERTIFICATES



CHRIWHI-01

AORSIN

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

7/12/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Fusco & Orsini Insurance Services, Inc. 5095 Murphy Canyon Road, Suite 200 San Diego, CA 92123	CONTACT NAME:		
	PHONE (A/C, No, Ext):	(858) 384-1506	FAX (A/C, No): (800) 209-9298
	E-MAIL ADDRESS:	service@foagency.com	
	INSURER(S) AFFORDING COVERAGE		NAIC #
	INSURER A : Nationwide General Insurance Company		23760
INSURED Christy White Accountancy Corporation 348 Olive Street San Diego, CA 92103	INSURER B :		
	INSURER C :		
	INSURER D :		
	INSURER E :		
	INSURER F :		

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

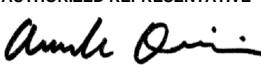
THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	COMMERCIAL GENERAL LIABILITY			ACBPB013059469965	8/29/2024	8/29/2025	EACH OCCURRENCE	\$ 2,000,000
	<input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR		DAMAGE TO RENTED PREMISES (Ea occurrence)				\$ 300,000	
			MED EXP (Any one person)				\$ 5,000	
			PERSONAL & ADV INJURY				\$ 2,000,000	
			GENERAL AGGREGATE				\$ 4,000,000	
	GEN'L AGGREGATE LIMIT APPLIES PER:						PRODUCTS - COMP/OP AGG	\$ 4,000,000
	<input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC							\$
	OTHER:							\$
A	AUTOMOBILE LIABILITY			ACBPB013059469965	8/29/2024	8/29/2025	COMBINED SINGLE LIMIT (Ea accident)	\$ 2,000,000
	<input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS		BODILY INJURY (Per person)				\$	
	<input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY		BODILY INJURY (Per accident)				\$	
			PROPERTY DAMAGE (Per accident)				\$	
							\$	
	UMBRELLA LIAB <input type="checkbox"/> OCCUR					EACH OCCURRENCE	\$	
	EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE					AGGREGATE	\$	
	DED <input type="checkbox"/> RETENTION \$						\$	
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY						PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/>	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	<input type="checkbox"/> Y / N	N / A				E.L. EACH ACCIDENT	\$
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	\$
							E.L. DISEASE - POLICY LIMIT	\$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Verification of Coverage

CERTIFICATE HOLDER

CANCELLATION

Verification of Coverage	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE 



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

08/12/2024

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IMPORTANT: If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must have **ADDITIONAL INSURED** provisions or be endorsed. If **SUBROGATION** IS **WAIVED**, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER CAMICO Mutual Insurance Company 1800 Gateway Drive, Suite 200 San Mateo, CA 94404	CONTACT NAME: Gail El-Ramey PHONE (A/C, No. Ext): 800-652-1772 E-MAIL ADDRESS: gel-ramey@camico.com FAX (A/C, No): 800-227-2090
INSURED Christy White Associates 348 Olive Street San Diego, CA 92103	INSURER(S) AFFORDING COVERAGE INSURER A: CAMICO Mutual Insurance Company INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:
	NAIC # 36340

COVERAGES**CERTIFICATE NUMBER:****REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER:						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input type="checkbox"/> RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? <input type="checkbox"/> Y / N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		N / A				PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/> E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Professional Liability			CAL108463	8/1/2024	8/1/2025	Per Claim \$1,000,000 Policy Aggregate \$3,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Should any of the above described policies be canceled before the expiration date thereof, CAMICO will mail 30 days written notice to the certificate holder.

CERTIFICATE HOLDER**CANCELLATION**

FOR INFORMATIONAL PURPOSES ONLY

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
08/05/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

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PRODUCER PAYCHEX INSURANCE AGENCY INC/PAC 76250885 225 KENNETH DRIVE STE 110 ROCHESTER NY 14623	CONTACT NAME:	
	PHONE (877) 266-6850 (A/C, No, Ext):	FAX (A/C, No):
	E-MAIL ADDRESS:	
	INSURER(S) AFFORDING COVERAGE	
	INSURER A: Hartford Casualty Insurance Company	
INSURED CHRISTY WHITE ACCOUNTANCY CORPORATION 348 OLIVE ST SAN DIEGO CA 92103-6216	NAIC# 29424	
	INSURER B:	
	INSURER C:	
	INSURER D:	
	INSURER E:	
	INSURER F:	

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

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INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/Y YY)	LIMITS															
	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:						EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG															
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS						COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)															
	UMBRELLA LIAB EXCESS LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE DED <input type="checkbox"/> RETENTION \$						EACH OCCURRENCE AGGREGATE															
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input type="checkbox"/>	N/A	76 WEG BG0HJ9	08/15/2024	08/15/2025	<table border="1"><tr><td>X</td><td>PER STATUTE</td><td>OTH-ER</td></tr><tr><td colspan="3">E.L. EACH ACCIDENT</td><td>\$1,000,000</td></tr><tr><td colspan="3">E.L. DISEASE - EA EMPLOYEE</td><td>\$1,000,000</td></tr><tr><td colspan="3">E.L. DISEASE - POLICY LIMIT</td><td>\$1,000,000</td></tr></table>	X	PER STATUTE	OTH-ER	E.L. EACH ACCIDENT			\$1,000,000	E.L. DISEASE - EA EMPLOYEE			\$1,000,000	E.L. DISEASE - POLICY LIMIT			\$1,000,000
X	PER STATUTE	OTH-ER																				
E.L. EACH ACCIDENT			\$1,000,000																			
E.L. DISEASE - EA EMPLOYEE			\$1,000,000																			
E.L. DISEASE - POLICY LIMIT			\$1,000,000																			

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Those usual to the Insured's Operations.

CERTIFICATE HOLDER

For Informational Purposes
348 OLIVE ST
SAN DIEGO CA 92103-6216

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Susan L. Castaneda

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BUSINESS LICENSES AND CERTIFICATE OF PAYMENT OF BUSINESS TAX



Permit No. COR 6499
Receipt No. 00339412



Accountancy Corporation

CALIFORNIA BOARD OF ACCOUNTANCY

2450 Venture Oaks Way, Suite 300
Sacramento, CA 95833
Telephone: (916) 263-3680
Facsimile: (916) 263-3672

Valid Until: 7/31/2026

CHRISTY WHITE, ASSOCIATES, A PROFESSIONAL
ACCOUNTANCY CORPORATION
348 OLIVE STREET
SAN DIEGO, CA 92103-6216

In accordance with the provisions of Chapter 1, Division 3 of
the Business and Professions Code, the firm named hereon
is duly registered and entitled to practice as a Corporation.

348 OLIVE STREET
SAN DIEGO, CA 92103

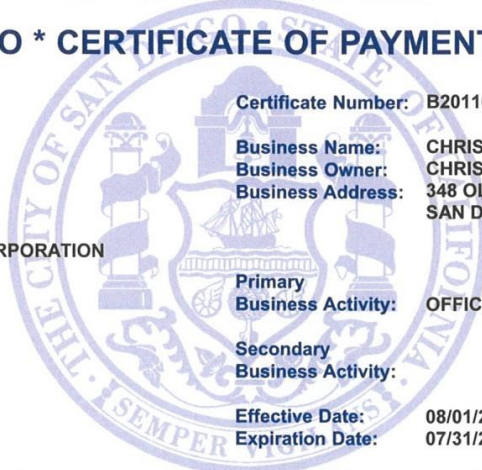
----- POST IN PUBLIC VIEW -----

WABCOR 04/12/17

POST IN CONSPICUOUS PLACE OR KEEP ON PERSON

CITY OF SAN DIEGO * CERTIFICATE OF PAYMENT OF BUSINESS TAX

CHRISTY WHITE ACCOUNTANCY CORPORATION
CARRIE ASH
348 OLIVE ST
SAN DIEGO CA 92103-6216



Certificate Number: B2011026573

Business Name: CHRISTY WHITE ACCOUNTANCY CORPORATION
Business Owner: CHRISTY WHITE ACCOUNTANCY CORPORATION
Business Address: 348 OLIVE ST
SAN DIEGO CA 92103-6216

Primary Business Activity: OFFICES OF CERTIFIED PUBLIC ACCOUNTANTS

Secondary Business Activity:

Effective Date: 08/01/2024
Expiration Date: 07/31/2025

PLEASE NOTIFY THE CITY TREASURER'S OFFICE IN WRITING OF ANY CHANGE IN OWNERSHIP OR ADDRESS - PLEASE SEE REVERSE SIDE FOR ADDITIONAL INFORMATION



Secretary of State Certificate of Status

I, SHIRLEY N. WEBER, Ph.D., Secretary of State of the State of California, hereby certify:

Entity Name: CHRISTY WHITE, A PROFESSIONAL ACCOUNTANCY CORPORATION
File Number: C3298217
Registration Date: 06/22/2010
Entity Type: DOMESTIC STOCK CORPORATION
Jurisdiction: CALIFORNIA
Status: ACTIVE (GOOD STANDING)

As of September 30, 2021 (Certification Date), the entity is authorized to exercise all of its powers, rights and privileges in California.

This certificate relates to the status of the entity on the Secretary of State's records as of the Certification Date and does not reflect documents that are pending review or other events that may affect status.

No information is available from this office regarding the financial condition, status of licenses, if any, business activities or practices of the entity.



IN WITNESS WHEREOF, I execute this certificate and affix the Great Seal of the State of California this day of October 1, 2021.

SHIRLEY N. WEBER, Ph.D.
Secretary of State

Certificate Verification Number: YKXVJXR

To verify the issuance of this Certificate, use the Certificate Verification Number above with the Secretary of State Certification Verification Search available at bebizfile.sos.ca.gov/certification/index.



SMALL BUSINESS ENTERPRISE CERTIFICATE

Printed on: 7/13/2022 11:09:37 AM

To verify most current certification status go to: <https://www.caleprocure.ca.gov>

Office of Small Business & DVBE Services

Certification ID: 2007997**Legal Business Name:**

Christy White Associates, Inc.

Doing Business As (DBA) Name 1:**Doing Business As (DBA) Name 2:****Address:**

348 Olive Street

San Diego

CA 92103

Email Address:

cwhite@christywhite.com

Business Web Page:

christywhite.com

Business Phone Number:

619/270-8222

Business Fax Number:

619/260-9085

Business Types:

Service

Certification Type	Status	From	To
SB	Approved	07/13/2022	01/31/2025

Stay informed! KEEP YOUR CERTIFICATION PROFILE UPDATED!

-LOG IN at [CaleProcure.CA.GOV](https://www.caleprocure.ca.gov)

Questions?

Email: OSDSHELP@DGS.CA.GOV

Call OSDS Main Number: 916-375-4940

707 3rd Street, 1-400, West Sacramento, CA 95605



SAMPLE ENGAGEMENT LETTER

January 17, 2024

Governing Board and Management
District Name
Address
Address

We are pleased to confirm our understanding of the services we are to provide District Name for the fiscal years ending June 30, 2025, 2026 and 2027.

Audit Scope

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of District Name as of and for the fiscal years ending June 30, 2025, 2026 and 2027. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement District Name's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to District Name's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion & Analysis
2. Budgetary Comparison Schedule
3. Schedule of Changes in OPEB Liability and Related Ratios
4. Schedules of District's Proportionate Share of Net Pension Liability
5. Schedules of District Contributions

We have also been engaged to report on supplementary information other than RSI that accompanies District Name's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

1. Schedule of expenditures of federal awards (if Uniform Guidance applies*).
2. Other schedules and/or information as required by the State Controller's Office.

**A Federal Single Audit under Uniform Guidance is applicable in any year that District Name expends more than \$750,000 in Federal funds.*

In addition, we will also conduct a financial statement and performance audit to include the balance sheet of the Bond Measure Name of District Name as of June 30, 2025, 2026 and 2027, and the related statement of revenues, expenditures and changes in fund balance for the fiscal years ending June 30, 2025, 2026 and 2027. The audit will be conducted in accordance with Article 13A of the California Constitution

Audit Objectives

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), if applicable.
- An opinion (or disclaimer of opinion) on the District's compliance with the types of compliance requirements described in the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, prescribed in Title 5, *California Code of Regulations*, section 19810.

The objective of our performance audit is the expression of opinions as to whether the District conformed with the compliance requirements over the deposit and use of Bond Measure Name funds. In addition, we will issue an opinion on performance requirements of Proposition 39 which include whether the expenditures are allowable in accordance with applicable laws, regulations and the voter approved measure.

Auditor's Responsibilities

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; the provisions of the Uniform Guidance (if applicable), and the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance (if applicable), and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from

(1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the school district or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention.

We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the school district's ability to continue as a going concern for a reasonable period of time.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Audit Procedures – Internal Controls

We will obtain an understanding of the school district and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls

may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance (if applicable), we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of District Name's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

When applicable, the Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the OMB Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of District Name's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on District Name's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of District Name in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or

error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance (if applicable); (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the school district involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the school district received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the school district complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, when required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance (if applicable). You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. Your responsibilities include acknowledging to us in the written

representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance (if applicable); (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance (if applicable); (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Reporting

We will issue written reports upon completion of our audit. Our reports will be addressed to the Governing Board of District Name. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal

control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. If issued, the Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

With regard to including the auditor's report in an exempt offering document, you agree that the aforementioned auditor's report, or reference to Christy White, Inc, will not be included in any such offering document without our prior permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement.

Audit Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide an electronic and up to NUMBER copies of our reports to the school district; however, management is responsible for distribution of the reports and the financial statements. We will file the district report with the Office of the State Controller, California Department of Education, and the County Office of Education by the published deadline. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

By your signature below, you acknowledge the audit documentation for this engagement is the property of Christy White, Inc and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Office of the State Controller or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Christy White, Inc personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the Office of the State Controller. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation. Christy White,

Inc does not keep any original client records, so we will return those to you at the completion of the services rendered under this engagement. It is your responsibility to retain and protect your records (which includes any work product we provide to you as well as any records that we return) for possible future use, including potential examination by any government or regulatory agencies. Christy White, Inc does not accept responsibility for hosting client information; therefore, you have the sole responsibility for ensuring you retain and maintain in your possession all your financial and non-financial information, data and records.

We expect to begin our audit as soon as possible and to issue our reports by the published deadline. The maximum annual fee for auditing services under the terms of this agreement shall not exceed the following agreed upon amounts:

	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Annual Audit Fees	\$ -	\$ -	\$ -
Single Audit Fees*	-	-	-
Total Maximum Audit Fees	\$ -	\$ -	\$ -

*Single Audit Fees apply any year the District expends more than \$750,000 in Federal Funds.

The maximum annual fee for auditing services shall not exceed the above amounts, with the exception that any auditing services provided for (1) significant changes in District audit requirements as stated in *Government Auditing Standards* or the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* issued by the Education Audit Appeals Panel, or (2) any changes in the number of funds or accounts maintained by the District Name during the period under this agreement, shall be in addition to the above maximum fee.

Our invoices for these fees for the District audit will be rendered upon completion of fieldwork as follows: 25% of contract upon completion of site testing and/or planning, 25% of contract upon completion of interim testing and 50% of contract upon completion of year end fieldwork and are payable on presentation. In accordance with Education Code Section 14505 as amended, ten percent (10%) of the audit fee shall be withheld pending certification of the audit report by the Office of the State Controller and fifty percent (50%) of the audit fee shall be withheld for any subsequent year of a multi-year contract if the prior year's audit report was not certified as conforming to the reporting provisions of the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our invoices for the Bond Measure Name fees will be rendered each month as work progresses, or upon completion of the report and are payable on presentation.

If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation under Rules for Professional Accounting and Related Services Disputes before resorting to litigation. Costs of any mediation proceeding shall be shared equally by all parties.

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration. Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that in the event of a dispute over fees charged by the accountant, each of us is giving up the right to have the dispute in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.

This audit contract is null and void if the firm is declared ineligible to audit K-12 school districts pursuant to subdivision (c) of Education Code Section 41020.5. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

The first period to be audited shall be for the fiscal year ending June 30, 2022 and is subject to extension for up to two additional fiscal years, if agreeable to the auditors and the District. The agreement may be cancelled annually if notified by the client or auditor by February 15 of each year. Additional extensions beyond 2024 may be secured on a year by year basis, subject to the agreement of the District and the auditor.

Professional standards require us to be independent with respect to the company. Any discussions with our personnel regarding employment could pose a threat to our independence. Therefore, you agree to inform the engagement partner before having any such discussions.

In accordance with *Government Auditing Standards*, upon request, we will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract.

Christy White, Inc has a non-licensee owner who may provide client services in your contract under the supervision of licensed owner.

We appreciate the opportunity to be of service to the District Name and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Christy White Brook, CPA, CFE
President
Christy White, Inc

RESPONSE:

This letter correctly sets forth the understanding of District Name.

Signature

Title

Date

		Firm	
		Chavan	White
A. Title Page		1	1
	1 Address; contact info		
B. Profile		5	4
	5 Location; range of activities; experience of partners		
C. Methodology		9	10
	10 overall approach; quality control		
D. Experience		10	10
	10 quality of references; staff assigned; strength of resumes		
E. Assurances		10	10
	10 assign licensed CPA		
F. Disclosure		10	10
	10 rejected audit last 5 yrs		
G. Peer Review's Report		10	10
	10 most recent independent report		
H. Statement		19	20
	20 understanding of work and proposed calendar		
I. Fee		10	9
	10 all inclusive annual fee		
J. Equal Opportunity		4	4
	4 EOE statement		
K. Form of Agreement		10	10
	10 any changes to proposed contract		
Total Possible		98	98
100			
Total Points/Marks		98	98

		Firm	
		Chavan	White
A. Title Page		1	1
	1 Address; contact info		
B. Profile		5	5
	5 Location; range of activities; experience of partners		
C. Methodology		5	10
	10 overall approach; quality control		
D. Experience		5	10
	10 quality of references; staff assigned; strength of resumes		
E. Assurances		7	10
	10 assign licensed CPA		
F. Disclosure		5	10
	10 rejected audit last 5 yrs		
G. Peer Review's Report		6	10
	10 most recent independent report		
H. Statement		5	10
	20 understanding of work and proposed calendar		
I. Fee		10	9
	10 all inclusive annual fee		
J. Equal Opportunity		3	4
	4 EOE statement		
K. Form of Agreement		10	10
	10 any changes to proposed contract		
Total Possible		62	89
100			
Total Points/Marks			

		Firm	
		Chavan	White
A. Title Page			
	1 Address; contact info	1	0
B. Profile			
	5 Location; range of activities; experience of partners	4	5
C. Methodology			
	10 overall approach; quality control	10	10
D. Experience			
	10 quality of references; staff assigned; strength of res	10	10
E. Assurances			
	10 assign licensed CPA	10	10
F. Disclosure			
	10 rejected audit last 5 yrs	5	10
G. Peer Review's Report			
	10 most recent independent report	10	10
H. Statement			
	20 understanding of work and proposed calendar	15	20
I. Fee			
	10 all inclusive annual fee	10	9
J. Equal Opportunity			
	4 EOE statement	4	4
K. Form of Agreement			
	10 any changes to proposed contract	10	10
Total Possible		89	98
100			
Total Points/Marks			

		Firm	
		Chavan	White
A. Title Page			
	1 Address; contact info	1	0
B. Profile			
	5 Location; range of activities; experience of partners	5	4
C. Methodology			
	10 overall approach; quality control	7	10
D. Experience			
	10 quality of references; staff assigned; strength of res	7	10
E. Assurances			
	10 assign licensed CPA	9	10
F. Disclosure			
	10 rejected audit last 5 yrs	5	10
G. Peer Review's Report			
	10 most recent independent report	10	10
H. Statement			
	20 understanding of work and proposed calendar	15	20
I. Fee			
	10 all inclusive annual fee	10	9
J. Equal Opportunity			
	4 EOE statement	4	4
K. Form of Agreement			
	10 any changes to proposed contract	10	10
Total Possible		100	
Total Points/Marks		83	97