Finance Subcommittee Agenda

City of Campbell, 70 N. First Street, Campbell, California

This Special Meeting of the Finance Subcommittee will be conducted in person and is compliant with provisions of the Brown Act.

Members of the public may attend this meeting in person at Campbell City Hall.

Public comment will also be accepted via email at Finance@campbellca.gov prior to the meeting. Please indicate in the subject line "FOR PUBLIC COMMENT." Written comments received by 2:00 p.m. on the day of the meeting will be posted on the website and distributed to the Sub-Committee before the meeting.

SPECIAL MEETING OF THE CAMPBELL FINANCE SUB-COMMITTEE

Tuesday, April 14, 2026 4:00 p.m.
Campbell City Hall
Ralph Doetsch Conference Room
70 North First Street, Campbell CA 95008

CALL TO ORDER

PUBLIC COMMENTS

1. **Audit Firm Proposal Process and Selection Recommendation**
    - **City Staff**

    Recommended Action: Receive an update on the audit firm selection process as well as staff's recommendation for contract award and provide feedback and recommendation for acceptance by the City Council.

ADJOURN

In compliance with the Americans with Disabilities Act, assistive listening devices are available for meetings held in the Council Chambers. If you require accommodation to participate in the meeting, please contact Will Fuentes in the Finance Department, at willf@campbellca.gov or (408) 866-2113.

MEMORANDUM

City of Campbell

Finance Department

To: Finance Sub-Committee **Date:** April 14, 2026

From: Will Fuentes, Finance Director

Subject: Audit Firm Proposal Process and Selection

This information is being distributed for the Finance Sub-Committee meeting scheduled for **4:00 p.m. on April 14, 2026**, in the Doetsch Room. Norite Vong, Assistant Finance Director for the City of Campbell, will provide an update on the Request for Proposals (RFP) process for Financial Auditing Services as well as staff recommendations regarding vendor selection.

BACKGROUND

City policy requires an annual financial audit by an independent auditing firm. With respect to procuring and maintaining the services of an independent auditor, Administrative Policies and Procedures Manual, Financial Policies, Section VIII (H) states that: "The City will solicit an RFP for audit services no less frequently than every five (5) years. Additionally, an audit firm may be retained for a maximum of two (2) consecutive five-year terms. The Council Finance Committee, City Manager, and Finance Director will review the qualifications of prospective firms and make a recommendation to the City Council."

The City's current audit firm, Eide Bailly, was awarded a five (5) year contract in 2020 after selection in a competitive RFP process to provide audit services for fiscal years FY 2019-20, FY 2020-21, FY 2021-22, FY 2022-23, and FY 2023-24. The Government Finance Officers Association (GFOA) recommends that governmental entities enter into multiyear agreements of at least five (5) years in duration when obtaining the services of independent auditors. Furthermore, the GFOA recommends that governmental entities should undertake a full-scale competitive process such as an RFP for the selection of independent auditors at the end of the term of each audit contract, consistent with applicable legal requirements. This is also consistent with the City's Administrative Policies and Procedures Manual, Financial Policies, Section VIII (H) detailed above. However, due to limited staff capacity and bandwidth last year to undertake a labor intensive RFP process at the end of Eide Bailly's 5-year contract, as well as the high quality work that Eide Bailly had provided the City to date, a recommendation was made by staff and approved by Council on May 20, 2025 to extend Eide Bailly's contract for one additional year and provide audit services for FY 2024-25. Nevertheless, in spite of this one-year extension, the Finance Department was also assigned a Work Plan item in FY 2025-26 to issue an RFP for financial audit services and did so on November 5, 2025 via ***Attachment 1***.

DISCUSSION

GFOA again recommends that governmental entities enter into multiyear agreements of at least five (5) years in duration when obtaining the services of independent auditors. Such multiyear agreements can take a variety of different forms (e.g., a series of single-year contracts), consistent with applicable legal requirements. Such agreements allow for greater continuity and help to minimize the potential disruption in connection with the independent audit. Multiyear

agreements can also help to reduce audit costs by allowing auditors to recover certain "startup" costs over several years, rather than over a single year. During the first one to two years of a new audit engagement, significant time is spent by the audit firm learning about the City's operations. Conversely, during this period, significant time is also spent by City staff adjusting to the new firm's audit approach, staff, and requirements.

Furthermore, the GFOA again recommends that governmental entities should undertake a full-scale competitive process such as an RFP for the selection of independent auditors at the end of the term of each audit contract, consistent with applicable legal requirements. While there is some belief that auditor independence is enhanced by a policy requiring that the independent audit firm be replaced at the end of each multiyear agreement, unfortunately, the frequent lack of competition amount audit firms fully qualified to perform public-sector audits could make a policy of mandatory audit firm rotation counterproductive. In such cases, it is recommended that a governmental entity actively seek the participation of all qualified firms, including the current auditors, assuming that the past performance of the current auditors has proven satisfactory. Where audit firm rotation does not result from this process, governments may consider requesting that senior engagement staff, such as engagement partners and senior managers, be rotated to provide a fresh perspective. In fact, lead auditor rotation every six (6) fiscal years is required by California Assembly Bill (AB) No. 1345, Section 12410.6(b). It should again be noted that the City's current audit firm, Eide Bailly, has performed high quality work and has been a great resource to the City during the past six (6) years. Under the City's current policy, the firm would be able to bid for another contract as long as the contract term was for no more than four (4) years and a new lead auditor was provided in adherence to all requirements of AB No. 1345. This would not automatically guarantee their renewal, as staff would consider the qualifications and pricing of all bidders.

In regard to pricing, the GFOA recommends that the audit procurement process should be structured so that the principal factor in the selection of an independent auditor is the auditor's ability to perform a quality audit. Price should not be allowed to serve as the sole criterion for the selection of an independent auditor; rather an independent auditor should have a demonstrated commitment to the state and local government audit practice.

Audit Firm Proposal Process

So as to adhere to City policy and recommended best practice from GFOA, City staff again issued an RFP for financial audit services on November 5, 2025 via ***Attachment 1***.

Within the RFP, staff requested a technical and cost proposal for the following required and optional deliverables:

Required

1. City Financial Audit and Related Reports
2. Single Audit and Related Reports
3. Gann Limit Review Report
4. Measure O Audit and Related Reports for Last Year of Bond Expenditures (FY 2025-26)
5. West Valley Solid Waste Management Authority (WVSWMA) Audit and Related Reports
6. Transportation Development Act (TDA) Article 3 Audit and Related Reports
7. Board of State and Community Corrections (BSCC) Organized Retail Theft (ORT) Grant Audit and Related Reports

Optional

1. Measure O Annual Reports in Future Years Past FY 2025-26 If Needed
2. State Controller's Office (SCO) Annual Financial Transactions Report
3. SCO Annual Streets Report
4. Governmental Accounting Standards Board (GASB) 68 / 75 Assistance

Proposals were solicited via a publicly posted RFP on the City's website as well as directly solicited from twenty-two (22) local and regional firms across California, including the City's current audit firm, Eide Bailly. A total of ten (10) proposals were received from the following firms:

- Badawi & Associates (B&A)
- Chavan & Associates
- Eide Bailly
- Forvis Mazars
- Harshwal & Company
- LSL
- Moss, Levy & Hartzheim
- The Pun Group
- Rogers, Anderson, Malody & Scott (RAMS)
- Vasquez & Company

The remaining twelve (12) firms directly solicited were non-responsive or declined due to various reasons.

The Finance Director, Assistant Finance Director, and two (2) Accountant reviewed the technical and cost proposals of each firm and determined Chavan & Associates, Eide Bailly, LSL, and RAMS as the top four (4) based on each firm's experience with comparable government engagements, quality of work, stability, size, staff training offerings, proposed cost, firm depth of resources and ability to meet the City's needs. After formal interviews were conducted by the Finance Director, Assistant Finance Director, and Accountants, staff eliminated Chavan & Associates from further consideration due to less depth and staffing resources in comparison to Eide Bailly, LSL, and RAMS. Staff then performed reference checks on the LSL and RAMS, with staff's own experience with Eide Bailly acting as the best referenced check for the City's current audit firm.

The remaining three (3) firms' five-year cost proposals for base and optional services are as follows:

- Eide Bailly - $393,103
- LSL - $397,790
- RAMS - $453,361

In year one of the engagement, which will be charged against the City's budget in FY 2026-27, costs of the remaining three (3) firms are as follows for base and optional services:

- Eide Bailly - $77,864
- LSL - $71,200
- RAMS – $81,295

For reference, the City's budget for audit services in the current fiscal year (FY 2025-26) is $73,000; which is in line with the first year costing of the remaining three (3) finalists. Please note though that each firm builds in an inflationary increase annually over the course of their five-year proposals that will need to be factored into subsequent operating budgets. Staff expects to use both base and optional services in year one, but may take on some or all optional services internally in the future as staffing knowledge, capabilities, and capacity are developed. Some optional services may also be contracted with other lower cost providers if such services are of high quality and meet the City's needs. Additionally, please note that the City acts as the fiscal agent for the WVSWMA and all associated audit costs ranging from $8,000 to $10,000 annually will be passed onto the WVSWMA. Such costs are included within each audit firm's proposals, but are not entirely borne by the City either other than the City's share of WVSWMA expenses.

Eide Bailly is again the City's current auditor and is a top 20 CPA firm with offices in 15 states and over 3,500 audit professionals. Their local office is located in Menlo Park. The firm has over 300 full-time professionals in their government practice with more than 1,300 governmental clients nationwide. Some of the firm's more recent Bay Area clients include City of Alameda, Brentwood, Campbell, Concord, Davis, Foster City, Los Altos, Monte Sereno, Napa, Pleasanton, Roseville, San Leandro, San Ramon, Santa Clara, Santa Cruz, Saratoga, and Walnut Creek. They have extensive experience in the industry and are involved in organizations associated with governmental entities such as the American Institute of CPAs (AICPA) and GFOA.

LSL employs approximately 180 people, with a specialized governmental team of 42 professionals serving over 100 governmental clients. Recognized as a 2026 Accounting Today Regional Leader and ranked #17 on the *Orange County Business Journal's* CPA firm list, LSL is a prominent auditor in California's governmental sector. Their local office is located in Sacramento. Some of the firm's more recent Bay Area clients include Citrus Heights, Lodi, Napa, Newark, Roseville, Vacaville, Vallejo, and West Sacramento. They have extensive experience in the industry and are involved in organizations associated with governmental entities such as AICPA and GFOA. And they are also frequent presenters at California Society of Municipal Finance Officers (CSMFO trainings, conferences, and events.

RAMS employs approximately 60 people, with 80% serving over 100 governmental clients. Recognized as a key professional firm in California by CalCPA. The firm specializes in public sector audits, serving a substantial number of local government clients and municipal bodies while ensuring all staff meet stringent governmental accounting education requirements. They do not have a Northern California office and are headquartered in San Bernardino, CA, but they have performed many successful remote audits since the pandemic and are able to travel to Campbell as needed and requested (with City paying for travel expenses). Some of the firm's more recent California clients include South Pasadena, Thousand Oaks, San Bernardino, West Covina, and Claremont. They have extensive experience in the industry and are involved in organizations associated with governmental entities such as CalCPA and GFOA. And they are also frequent presenters at CSMFO trainings, conferences, and events.

Recommendation for Audit Firm Selection

While all three (3) firms are well suited to service the City, staff recommends the selection of **LSL** as the City's next audit firm due to its better overall fit for the City's needs, depth of resources focused exclusively on governmental clients, quality of its technical proposal, stellar client references and professional reputation, very active participation in GFOA and other professional organizations such as CSMFO, physical presence in Northern California and the Bay Area, and cost proposal that is on the lower end of the finalists in total and very similar to the City's current auditor, Eide Bailly. The Finance Sub-Committee may also choose to select Eide Bailly or RAMS instead of LSL and its recommendation will be incorporated into the final staff report submitted to City Council for the regular meeting on April 21, 2026. However, while staff has greatly enjoyed working with Eide Bailly and acknowledges that hiring a new audit firm will require extra work in year one, staff also feels that LSL will be able to provide more dedicated attention to Campbell, help the Finance team to learn and grow more, ensure that financial reporting and accounting remains high quality and that City staff doesn't get complacent or too comfortable with any one audit firm, and be a valuable asset should the City seek to implement a new Enterprise Resource Planning (ERP) system in the future. LSL has a number of educational and consulting resources valuable to the City and these will be of great benefit to the City now and into the future. In staff's estimation, the benefits that LSL is expected to bring the City over other finalists outweigh the extra time and effort needed to onboard LSL in year one. Staff thanks the Finance Sub-Committee for the review of this report and its direction for proceeding forward.

Committee Members:

Dan Furtado, Mayor
Sergio Lopez, Councilmember

Attachments:

1) Request for Proposal for Financial Auditing Services
2) Eide Bailly – Technical Proposal
3) Eide Bailly – Cost Proposal
4) LSL – Technical Proposal
5) LSL – Cost Proposal
6) RAMS – Technical Proposal
7) RAMS – Cost Proposal

REQUEST FOR PROPOSALS (RFP)

Financial Auditing Services

RFP Release Date
November 5, 2025

Proposal Submittal Deadline
January 9, 2026 - 4:00 p.m.
(Pacific Time)

Contact Person: Norite Vong
Assistant Finance Director
City of Campbell
70 N. First Street
Campbell, CA 95008
(408) 866-2112

noritev@campbellca.gov

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REQUEST FOR PROPOSALS

Financial Auditing Services

The City is issuing this Request for Proposals ("RFP") for preparation of **Financial Audit Services.**

Consultants are solely responsible for ensuring proposals are received by the City on or before the submittal deadline. Proposals must be received (physically or by e-mail) no later than **4:00 p.m. Pacific Time, on Monday, January 9, 2026**, at the following address:

Physically
City of Campbell
Office of the City
Clerk 70 N. First Street
Campbell, CA 95008

Or

By E-mail
rfp@campbellca.gov

If submitting a physical version by mail, please submit five (5) copies in a sealed package with the name of the Consultant and RFP title clearly marked on the outside of the package. If submitting by e-mail, please clearly identify the Consultant and RFP title in the subject line.

Failure to comply with the requirements set forth in this RFP may result in disqualification. Proposals and/or modifications received subsequent to the hour and date specified above will not be accepted. Submitted proposals may be withdrawn at any time prior to the submission time specified in this RFP, provided notification is received in writing before the submittal deadline. No handwritten notations or corrections will be allowed. The responding Consultant is solely responsible for all costs related to the preparation of the proposal.

The City reserves the right to reject all proposals and to waive any minor informalities or irregularities contained in any proposal. Acceptance of any proposal submitted pursuant to this RFP shall not constitute any implied intent to enter into a contract.

During the evaluation process, the City of Campbell reserves the right, where it may serve the City's best interest, to request additional information or clarification from proposers, or to allow corrections of errors or omissions. At the discretion of the City of Campbell, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

The City reserves the right to retain all proposals submitted and to use any idea(s) in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in the request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the City of Campbell and the firm selected.

The contract award, if any, will be made to the Consultant who, in the City's sole discretion, is best able to perform the required services in a manner most beneficial to the City. Please submit all inquiries to noritev@campbellca.gov or via phone to Norite Vong at (408) 866-2112.

I. Proposal and Project Schedule

Below is a desired schedule for initiation of this project; however, dates may be subject to change and adjusted as necessary.

RFP Issued	November 5, 2025
Request for Clarifications Due	November 19, 2025
Clarification Responses Provided	December 5, 2025
Proposal Submittal Deadline	January 9, 2026 (by 4pm)
Interviews with City Staff	TBD – Feb/Mar 2026
Finance Sub-Committee Review	TBD - March 2026
Contract awarded by City Council	April 7, 2026
Interim Audit	TBD - June/July 2026
Final Audit	TBD – Oct/Nov 2026
ACFR, Single Audit Report, and Other Reports	December 4, 2026

II. Background

A. Government Information

The City of Campbell is located in the West Valley area of Santa Clara County and encompasses 6.35 square miles. The City was founded in 1887, and incorporated in 1952 as a general law city. As of January 1, 2025, the City's population was 43,281. Campbell operates under a Council/Manager form of government and is organized into six departments - City Administration, Recreation and Community Services, Finance, Community Development, Police, and Public Works. Fire services are provided by contract with the Santa Clara County Fire Department. The City provides library, animal control, solid waste collection and recycling, and storm water management via Joint Powers Agreements (JPA's).

On November 6, 2018, City of Campbell voters approved Measure O with a 'Yes' vote of 69.5% by the citizens that voted in the General Election. Bonds issued pursuant to Measure O will generate approximately $50 million to construct and/or renovate City facilities to house Police and Library services. The project has since been named the Civic Center Improvement Project. The Measure O Oversight Committee is responsible for reviewing and reporting on the expenditure of the proceeds of the Bonds. A separate capital project and debt service account has been created and held by the City, into which the proceeds of the Bonds are deposited and applied solely for the purpose of financing Improvements. The Finance Director of the City files a report with the City Council at least annually showing the amount of Bond proceeds collected and expended, and the status of improvements. The Civic Center Improvement Project is near the end of construction, with an estimated construction completion date in Spring 2026.

The City's fiscal year begins on July 1 and ends on June 30. The City's 2025-26 adopted General Fund budget is $69.0 million, and the total City budget is $106.7 million. The City's primary sources of revenue for the General Fund are from property tax, sales tax, and other taxes such as franchise, transient occupancy and business license fees. To view the City's current fiscal year budget, visit the following web address: https://www.campbellca.gov/151/Budget

The City last completed a financial audit for the Fiscal Year Ending June 30, 2024 and is currently in the process of completing a financial audit for the Fiscal Year Ending June 30, 2025. To view the City's current Annual Comprehensive Financial Report (ACFR),

visit the following web address: https://www.campbellca.gov/153/Financial-Reports

B. Fund Structure

The City of Campbell uses the following fund types and account groups in its financial statements:

Fund Type/Account Group	# of Funds
General	1
Special Revenue Funds	15
Debt Service Funds	2
Capital Projects Funds	2
Internal Service Funds	3
Fiduciary Funds	4
TOTAL FUNDS	***27***

C. Component Units

The City is defined, for financial reporting purposes, in conformity with the Governmental Accepting Standards Board's *Codification Governmental Accounting and Financial Reporting Standards*, Section 2100. Using these criteria, component units are included in the City's financial statements.

The management of the City identified the following component unit (with fiscal year ending June 30) for inclusion in the City's financial statements:

City of Campbell Lighting and Landscape District

This component unit is to be audited as a special revenue fund of the City's financial statements. No separate financial statements are required.

The City became the Successor Agency to the former Community Redevelopment Agency. The Successor Agency is defined as a private-purpose trust fund and shall be part of the audit of the City's financial statements

D. Magnitude of Finance Operations

The Finance Department is headed by Will Fuentes, Director of Finance and consists of 10.0 full-time equivalent (FTE) positions. The principal functions performed and the number of employees assigned to each are as follows:

Function	# of FTEs
Accounting/Finance	3.0
Accounts Payable	1.0
Accounts Receivable	1.0
Payroll	1.0
Administrative/Risk Management	3.0
Cashiering	1.0
TOTAL FTEs	***10.00***

E. Computer Systems

The City's computerized systems are run on a Local Area Network (LAN). The accounting functions are computerized using CentralSquare eFinance/eCommunity Plus software on a cloud-based platform. The applications operating on this system are general ledger, accounts payable, purchasing, payroll, human resources, fixed assets, cash receipts, business licensing and miscellaneous billing.

F. **Availability of Prior Reports and Work Papers**

Eide Bailly LLP of Menlo Park, CA conducted the City's most recent audit as well as all audits from the fiscal year ended June 30, 2020. The work papers of the previous audits are the property of the previous auditor and can be reviewed by the successful Proposer. The following financial statements or reports were prepared by and/or audited by Eide Bailly for the fiscal year ended June 30, 2024:

1. City of Campbell Annual Comprehensive Financial Report
2. West Valley Solid Waste Management Authority Basic Financial Statements
3. Proposition 4 / Gann Spending Limit
4. Single Audit Report on Federal Awards
5. Transportation Development Act (TDA) Article 3 Grant

As a note, the City's annual Streets Report is currently prepared by the California State Controller's Office.

To view the City's current Annual Comprehensive Financial Report (ACFR), visit the following web address: https://www.campbellca.gov/153/Financial-Reports

III. Objective

The City of Campbell is requesting proposals from qualified certified public accountant firms to audit its financial statements for the three (3) fiscal years beginning with the fiscal year ending June 30, 2026, with the option of auditing its financial statements for each of the two (2) subsequent fiscal years, in addition to performing other financial audits and reviews as specified below. These audits are to be performed in accordance with auditing standards generally accepted in the United States of America, the standards set forth for financial audits contained in U. S. General Accounting Office's *Government Auditing Standards (2024)*, the provisions of the Single Audit Act of 1984, as Amended in 1996, and Title 2 of the Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) as well as any other applicable federal, state, local or programmatic audit requirements.

IV. Scope of Services

The City of Campbell desires an Annual Comprehensive Financial Report (ACFR) to be prepared by the independent auditor and be fully compliant with Generally Accepted Accounting Principles for the fiscal year ended June 30, 2026 and each of the subsequent years, June 30, 2027 and 2028 of the audit firm's contract with the City. The City plans to submit the ACFR to the Government Finance Officers Association (GFOA) for review in their Certificate of Achievement for Excellence in Financial Reporting program.

The selected independent auditor will be required to perform the following tasks. Please note that items at the end of this section are optional items which should be presented as separate line items in submitted Cost Proposal:

1. The audit firm will perform an audit of all funds of the City of Campbell. The audit will be conducted in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards, issued by the Comptroller of the United States. **The City's Annual Comprehensive Financial Report (ACFR) will be prepared and word processed by the audit firm and assembled digitally in Adobe Acrobat format (PDF)**. The ACFR will comply with the latest required GASB Statements applicable for the

year under audit. The audit firm will render their auditors' report on the basic financial statements which will include both Government-Wide Financial Statements and Fund Financial Statements. The audit firm will also apply limited audit procedures to Management's Discussion and Analysis (MD&A) and required supplementary information pertaining to the General Fund and each major fund of the City.

2. The audit firm may perform a single audit on the expenditures of federal grants in accordance with Uniform Guidance as well as any other applicable federal, state, local or programmatic audit requirements and render the appropriate audit reports on Internal Control over Financial Reporting based upon the audit of the City's financial statements in accordance with Government Auditing Standards and the appropriate reports on compliance with Requirements Applicable to each Major Program, Internal Control over Compliance and on the Schedule of Expenditures of Federal Awards in Accordance with Uniform Guidance as well as any other applicable federal, state, local or programmatic audit requirements. The single audit report will include the appropriate schedule of expenditures of federal awards, footnotes, findings and questioned costs, including reportable conditions and material weaknesses, and follow up on prior audit findings where required. If the City does not meet the minimum requirements to necessitate a single audit, the fees shall be adjusted accordingly. The City did exceed the $1.0 million expenditure threshold in fiscal year 2023-24.

3. The audit firm shall perform agreed-upon auditing procedures pertaining to the City's Gann Limit (Appropriations Limit) and render a letter annually to the City regarding compliance.

4. The audit firm shall issue letters required by the Statement on Auditing Standards 114 and 115 and any future required standards that includes identification of the most sensitive disclosures affecting the financial statements and recommendations for improvements in internal control, accounting procedures and other significant observations that are considered to be non-reportable conditions. Management letters shall be addressed to the City Council.

5. The audit firm will issue an examination report on management’s assertion regarding compliance with Measure O each fiscal year. The audit firm will be provided with a “Schedule of Measure O Revenues and Expenditures for the Fiscal Year” (“Schedule”). The audit firm shall: 1) obtain supporting documentation for all amounts listed on the Schedule; 2) verify that the amounts and descriptions agree to the underlying accounting records and supporting documentation; 3) provide a written report on or before December 5th; and 4) provide an oral report to the Measure O Advisory Oversight Committee in January. Given the anticipated completion of Measure O bond funded capital projects in Spring 2026, associated Measure O activities and reports provided by the chosen audit firm will likely only be needed through the fiscal year ending June 30, 2026. Nevertheless, future year Measure O activities and reports are shown as optional Cost Proposal items in the event that Measure O bond funded capital projects extend past the fiscal year ending June 30, 2026.

6. The audit firm shall perform an audit of and prepare basic financial statements and a management letter for the West Valley Solid Waste Management Authority, a California Joint Powers Authority. The Authority includes the Cities of Campbell, Monte Sereno, Saratoga, and the Town of Los Gatos. The City maintains the financial records and provides accounting services for the Authority. The Authority's financial activities are reported in a single enterprise fund.

7. Periodically, the City receives Transportation Development Act (TDA) funds (Article 3

Bikeway Program) from the Metropolitan Transportation Commission for bicycle and pedestrian improvements. Whenever such funds are received (or expended by the City) an audit is required. The City did incur expenditures during the past fiscal year and an audit of the TDA activity will be required including an opinion of fair presentation in conformity with GAAP and compliance with applicable program guidelines.

8. The City received a grant award from the California Board of State and Community Corrections (BSCC) as part of their Organized Retail Theft Prevention (ORT) Grant Program. As part of the BSCC ORT grant agreement with the City, a financial audit covering the grant period of October 1, 2023 through December 31, 2026 is required. The audit report is due no later than June 1, 2027.

Optional Items (To be shown as separate line items in Cost Proposal):

9. The audit firm shall provide, compile, and file the Annual Financial Transactions Report (FTR) to the State Controller of California, from data provided by City staff. At any time, based on capacity, City staff may wish to perform this function internally and will remove this function from the engagement at that time upon sufficient notice to the audit firm.

10. The audit firm shall provide, compile, and file the Annual Street Report to the State Controller of California, from data provided by City staff. At any time, based on capacity, City staff may wish to perform this function internally and will remove this function from the engagement at that time upon sufficient notice to the audit firm.

11. Assistance with GASB 68/75 accounting entries as needed to record the City's net pension liability and related deferred inflows and outflows. At any time, based on capacity, City staff may wish to perform this function entirely and internally and will remove this function from the engagement at that time upon sufficient notice to the audit firm.

V. Auditing Standards to Be Followed

To meet the requirements of this Request for Proposals, the audit shall be performed in accordance with:

1. Generally accepted auditing standards as set forth by the American Institute of Certified Public Accounts;

2. The standards applicable to financial audits contained in *Government Auditing Standards* (2024 Revision), issued by the Comptroller General of the United States;

3. The provisions of the Single Audit Act of 1984, as amended in 1996; and

4. The provisions of Title 2 of the Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

VI. Time Requirements

A. Date Audit May Commence

Audit planning, documentation of systems of internal control and compliance and transaction testing should be completed during the interim stage which should be

anticipated to occur during June or July. It is expected the City will close its books and be ready for the final audit by the beginning of October.

B. Date Reports are Due

The auditor shall provide all drafts and recommendations for improvements to the Director of Finance within a reasonable time period after the last day of field work. The auditor should be available for any meetings that may be necessary to discuss the draft audit reports. Once all issues of discussion are resolved, the completed ACFR, Single Audit report and other reports shall be delivered to the Director of Finance. It is anticipated that this process will be completed and the final products to be delivered by approximately December 4 of each year.

VII. Assistance to Be Provided to the Auditor and Report Preparation

A. Finance Department and Clerical Assistance

The Finance Department staff will be available during the audit to assist the firm by providing information, documentation, and explanations. Norite Vong, Assistant Finance Director, will be responsible for acting as the liaison between the audit firm and the accounting personnel.

B. Work Area, Telephone, and Office Equipment

The City will provide the auditor with reasonable work space, desks and chairs. The auditor will also be provided with access to a telephone, access to the general ledger system, and photocopying, FAX machines, and other electronic machines as needed.

C. Report Preparation

Report preparation, editing, printing, and binding shall be the responsibility of the auditor as listed below:

1. *Annual Comprehensive Financial Report (1 Camera Ready Color Copy Unbound)*
2. *Single Audit Report (10 Bound)*
3. *West Valley Solid Waste Management Authority (10 Bound)*
4. *Gann Appropriations Limit Report (5 Unbound)*
5. *Transportation Development Act (TDA) Article 3 Grant (10 Bound)*

All reports above should also be provided to City digitally in Adobe Acrobat format.

VIII. General

The Consultant may recommend other tasks that it deems appropriate to achieve the objectives set forth in this RFP.

A. Working Paper Retention and Access to Working Papers

All working papers and reports must be retained at the auditor's expense for a minimum of seven (7) years, unless the firm is notified in writing by the City of Campbell of the need to extend the retention period. The auditor will be required to make working papers available to the City of Campbell or any government agencies included in the audit of federal grants. 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.

B. State and National Developments

It is expected that the selected firm will keep the City informed of new state and national developments affecting municipal finance and reporting, standards and trends including changes

in federal/state grant program accounting and reporting requirements. This shall include at least one formal updating session per year with Finance staff.

IX. 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: City Council; City Manager; City Attorney; and the Finance Director.

X. Proposal Submission Requirements

A. General Requirements

Inquiries concerning the Request for Proposals and the subject of the Request for Proposals must be made to:

Contact Person: Norite Vong
Assistant Finance Director
City of Campbell
70 N. First Street
Campbell, CA 95008
noritev@campbellca.gov / (408) 866-2112

CONTACT WITH PERSONNEL OF THE CITY OTHER THAN THE ABOVE REGARDING THIS REQUEST FOR PROPOSALS MAY BE GROUNDS FOR ELIMINATION FROM THE SELECTION PROCESS.

B. Submission of Proposal

Proposals must be received (physically or by e-mail) no later than **4:00 p.m. Pacific Time, on Monday, January 9, 2026**, at the following address:

Physically
City of
Campbell Office
of the City Clerk
70 N. First Street
Campbell, CA
95008

Or

By E-mail
rfp@campbellca.gov

If submitting a physical version by mail, please submit five (5) copies in a sealed package with the name of the Consultant and RFP title clearly marked on the outside of the package. If submitting by e-mail, please clearly identify the Consultant and RFP title in the subject line

1. Format for Technical Proposal

a. Title Page showing the request for proposals subject; the firm's name; the

name, address, telephone number, and e-mail address of the contact person; and the date of the proposal.

b. Table of Contents identifying the materials submitted by section and page number. Cross-referencing to section and page number in the RFP would be helpful.

c. Signed Transmittal Letter briefly stating the Proposer's understanding of the work to be done; the commitment to perform the work within the time period; and the name(s) of the person(s) authorized to represent the Proposer, title, address, telephone number, and e-mail address.

d. Detailed Proposal following the order set forth in Section 2 below.

2. Contents of Technical Proposal

The purpose of the Technical Proposal is to demonstrate the qualifications, competence and capacity of the firm seeking to undertake an independent audit of the City in conformity with the requirements of this request for proposals. As such, the substance of proposals will carry more weight than the form or manner of presentation. The Technical Proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the request for proposals requirements.

The Technical Proposal should address all points outlined in the request for proposals **[excluding any cost information, which should only be included in the separate Cost Proposal (in a sealed envelope if physically mailed)]**. The proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of this request for proposals. While additional data may be presented, the following subjects must be included. They represent the criteria against which the proposal will be evaluated.

a. *License to Practice in California* - An affirmative statement should be included verifying the firm and all assigned key professional staff are properly licensed to practice in California.

b. *Independence* - The firm should provide an affirmative statement that it is independent of the City of Campbell as defined by auditing standards generally accepted in the United States of America and the General Accounting Office's *Government Auditing Standards*.

c. *Firm Qualifications and Experience* - **To qualify the firm must have extensive experience in audits of local governments as well as experience with preparation of Annual Comprehensive Financial Statements**. The Proposer should state the size of the firm, the size of the firm's governmental audit staff, the location of the office from which the work on this engagement is to be performed, and the number and nature of the professional staff to be

employed in this engagement on a full-time basis and the number and nature of the staff to be so employed on a part-time basis. Staff consistency is an important consideration.

The Proposer should provide the range of activities performed by the local office, e.g., audit, accounting, tax service and/or management consulting services.

The Proposer must provide a list of all current municipal clients.

The Proposer is also required to submit a copy of a report on its most recent external quality control review (peer review), with a statement whether that quality control review included a review of specific government engagements (required by Government Audit Standards).

The Proposer shall also provide information on the results of any Federal or State desk reviews or field reviews of its audits during the past three (3) years. In addition, the Proposer shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with State regulatory bodies or professional organizations.

d. *Partner, Supervisory and Staff Qualifications and Experience* - Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists who would be assigned to this engagement. Include resumes, indicating whether each such person is registered or licensed to practice as a certified public account in California. Provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past (3) three years and membership in professional organizations relevant to the performance of this audit.

Provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Indicate how the quality of staff over the term of the agreement will be assured.

Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the City. However, in either case, the City retains the right to approve or reject replacements.

Other audit personnel may be changed at the discretion of the Proposer provided that replacements have substantially the same or better qualifications or experience.

e. *Prior Engagements with the City of Campbell* - List separately all

engagements within the last five years, if any, ranked on the basis of total staff hours, performed for the City of Campbell by type of engagement (i.e., audit, management advisory services, other). Indicate the scope of work, date, engagement partners, total hours, the location of the firm's office from which the engagement was performed, and the name, title, telephone number, and e-mail address of the principal client contact.

f. *Similar Engagements with Other Government Entities* - For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (maximum - 5) performed in the last three (3) years that are similar to the engagement described in this request for proposals. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours, and the name, title, telephone number, and e-mail address of the principal client contact. Also please indicate whether the audit was part of an Annual Comprehensive Financial Report prepared in conformance with current GASB requirements. Information should be provided regarding clients that the firm serves that have received the CSMFO and GFOA awards.

Please provide a list of not less than five client references for whom services similar to those outlined in the RFP are currently being provided. For each reference listed provide the name of the organization, dates for which the service(s) are being provided, type of service(s) being provided and the name, title, address, telephone number, and e-mail address of the responsible person within the reference's organization. The City reserves the right to contact any or all of the listed references regarding the audit services performed by the Proposer.

g. *Specific Audit Approach* - The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Sections of this request for proposals for ***IV. Scope of Services***, ***V. Auditing Standards to Be Followed***, ***VIII. General***, **IX. *Irregularities and Illegal Acts.*** In developing the work plan, reference should be made to such sources of information as City of Campbell budget and related materials, ACFR, organizational charts, manuals, programs, and financial and other management information systems.

Proposers will be required to provide the following information on their audit approach:

1. Proposed segmentation for the engagement;

2. Level of staff and number of hours to be assigned to each proposed segment of the engagement;

3. Sample size and the extent to which statistical sampling is to be used in this engagement;

4. Extent of use of Management Information Systems (MIS) software in this

engagement;

5. Type and extent of analytical procedures to be used in this engagement;

6. Approach to be taken to gain and document an understanding of the City's internal control structure;

7. Approach to be taken in determining laws and regulations that will be subject to audit test work; and

8. Approach to be taken in drawing audit samples for purposes of tests of compliance.

h. *Identification of Potential Audit Problems* - The proposal should identify and describe any potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the City.

NO DOLLAR AMOUNTS SHOULD BE INCLUDED IN THE TECHNICAL PROPOSAL.

3. Contents of Cost Proposal

In a **separate proposal (in a sealed envelope if physically mailed)** marked "**Cost Proposal**", provide the following:

a. *Total All-Inclusive Maximum Price* - The cost proposal should contain all pricing information relative to performing the audit engagement as described in this request for proposals. The total all-inclusive maximum price to be bid is to contain all direct and indirect costs including all out-of-pocket expenses.

The City will not be responsible for expenses incurred in preparing and submitting the technical proposal or the sealed dollar cost bid. Such costs should not be included in the proposal.

The first page of the sealed dollar cost proposal should include the following information:

1. Name of Firm

2. Certification that the person signing the proposal is entitled to represent the firm, empowered to submit the proposal, and authorized to sign a contract with the City.

3. A Total All-Inclusive Maximum Price for each year of the engagement.

The cost proposal should be submitted in the format provided in Attachment A, "AUDIT WORK COST PROPOSAL FORM" and Attachment B, "ESTIMATE OF COST."

b. *Manner of Payment* - Progress payment will be made on the basis of hours of work completed during the course of the engagement and out-of-pocket expenses incurred in accordance with the firm's proposal. Interim billings shall cover a period of not less than a calendar month.

XI. Evaluation of Proposals and Selection Process

A. **Review of Proposals**

City Staff, consisting at a minimum, of the following, will evaluate submitted proposals:

Will Fuentes, Finance Director
Norite Vong, Assistant Finance Director

In addition, the City Council Finance Sub-Committee will review a shortlist of finalists as determined by City staff and make a recommendation to the City Council for award of the contract.

B. **Evaluation Criteria**

Proposals will be evaluated using three (3) sets of criteria: mandatory, technical, and price. Firms meeting the mandatory criteria will have their proposals evaluated and scored for both technical qualifications and price. The following represent the principal selection criteria, which will be considered during the evaluation process:

1. The audit firm is independent and licensed to practice in California.
2. The firm has no conflict of interest with regard to any of the work performed by the firm for the City.
3. The firm adheres to the instructions in this request for proposals on preparing and submitting the proposal.
4. The firm submits a copy of its last external quality control review report and the firm has a record of quality audit work.
5. The firm's past experience and performance on comparable government engagements.
6. The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation.
7. Adequacy of proposed staffing plan for various segments of the engagement.
8. Thoroughness of approach to conducting the audit of the City and demonstration of the understanding of the objectives and scope of the audit.
9. Commitment to timeliness in the conduct of the audit.
10. Maximum fees to conduct the audit.

XII. Miscellaneous

A. **Public Records**

All proposals submitted in response to this RFP become the property of the City.

Information in the proposal, unless specified as trade protected, may be subject to public review under the California Public Records Act (Government Code Sec. 6250 et seq.), unless exempt. Any information contained in the proposal that is proprietary must be clearly designated. Marking the entire proposal as proprietary will be neither accepted nor honored. Proprietary information submitted in response to this RFP will be handled in accordance with the California Public Records Act.

B. Right to Cancel and Amend

The City reserves the right to cancel, for any or no reason, in part or in its entirety, this RFP, including but not limited to: selection schedule, submittal date, and submittal requirements. If the City cancels or revises the RFP, all Consultants will be notified in writing.

C. Additional Information

The City reserves the right to request additional information and/or clarification from any or all Consultants.

D. Conflict of Interest

Selected consultant covenants that the company, its officers, employees and/or agents presently have no interest, and shall not acquire any interest, direct or indirect, financial or otherwise, which would conflict in any manner or degree with the performance of the services requested herein by the City. Consultant further covenants that, in the performance of any contract or agreement resulting from this RFP, no subcontractor or person having such an interest shall be employed. Consultant certifies that to the best of Consultant's knowledge, no one who has or will have any financial interest under any contract or agreement resulting from this RFP is an officer or employee of the City.

E. Release of Public Information

Consultants who respond to this RFP who wish to release information to the public regarding selection, contract award or data provided by the City must receive prior written approval from the City before disclosing such information to the public.

F. Non-Assignment

If a contract is awarded, the selected Consultant shall neither assign, nor delegate, in part or in whole, any duties without the prior written consent of the City which shall not be unreasonably withheld.

G. Collusion

Each Consultant certifies that the company, its officers, employees and/or agents are not a party to any collusive action, fraud, or any action that may be in violation of the Sherman Antitrust Act. The Consultant certifies that the company, its officers, employees and/or agents have not offered or received any kickbacks or inducements from any other bidding Consultant, supplier, manufacturer, or subcontractor in connection with the proposal and that the company, its officers, employees and/or agents have not conferred on any public employee having official responsibility for this procurement transaction any payment, loan, subscription, advance, deposit of money, services, or anything of more than nominal value. Any or all bids shall be rejected if there is any reason to believe collusion exists among the bidding Consultants.

H. Debarment

By submitting a proposal, the Consultant certifies that the company is not currently debarred from submitting proposals and/or bids for contracts issued by any City or political subdivision or agency of the State of California, and that it is not an agent of a person or entity that is currently debarred from submitting proposals and/or bids for contracts issued by any City or political subdivision or agency of the State of California.

I. Equal Employment Opportunity Compliance

The selected Consultant shall not discriminate against any employee or applicant for employment because of race, creed, color, or national origin. The Consultant shall ensure that all employees and applicants for employment shall be treated with equality in all aspects of employment processes including, but not limited to, hiring, transfer, promotion, training, compensation and termination, regardless of their race, creed, color, sex, national origin, age, or physical handicap.

J. Right to Audit

The selected Consultant shall maintain such financial records and other records as may be prescribed by the City or by applicable federal and state laws, rules, and regulations. The selected Consultant shall retain these records for a period of seven (7) years after final payment, or until they are audited by the City, whichever event occurs first. These records shall be made available during the term of the contract or service agreement and the subsequent seven-year period for examination, transcription, and audit by the City or its designees.

XIII. ATTACHMENT A - Audit Cost Proposal Form

Service	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**
#1 City Audit and #4 Related Reports	$	$	$	$	$
#2 Single Audit and Related Reports	$	$	$	$	$
#3 Gann Limit Review Report	$	$	$	$	$
#5 Measure O Audit Report	$	$ N/A	$ N/A	$ N/A	$ N/A
#6 West Valley Solid Waste Management Authority (JPA)	$	$	$	$	$
#7 TDA Article 3 Audit	$	$	$	$	$
#8 BSCC ORT Grant	$ N/A	$	$ N/A	$ N/A	$ N/A
Out of Pocket Expenses -Meals and Lodging -Transportation -Other	 $ $ $	 $ $ $	 $ $ $	 $ $ $	 $ $ $
Total for Fiscal Year (not-to-exceed) *Without Optional Items*	$	$	$	$	$
Optional Items #5 Measure O Annual Report (future years) #9 FTR #10 Street Report #11 GASB 68/75	 $ N/A $ $	 $ $ $	 $ $ $	 $ $ $	 $ $ $
Total for Fiscal Year (not-to-exceed) *With Optional Items*					

XIV. ATTACHMENT B - Estimate of Cost

Name of Firm: _____

Address: _____

_____

_____

Contact Name: _____

Contact Phone #: _____

Contact Fax #: _____

Contact E-mail: _____

Auditor's Standard Billing Rates

Position	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**
Partner	$	$	$	$	$
Manager	$	$	$	$	$
Senior Auditor	$	$	$	$	$
Staff Auditor	$	$	$	$	$
Clerical	$	$	$	$	$
Other	$	$	$	$	$

XV. ATTACHMENT C - Sample Consultant Services Agreement

CITY OF CAMPBELL

CONSULTANT SERVICES AGREEMENT

This Agreement is entered into at Campbell, California on the <DATE> day of <MONTH>, YEAR, by and between the **CITY OF CAMPBELL** (hereinafter referred to as "City") and <BUSINESS OR INDIVIDUAL NAME> (hereinafter referred to as "Consultant").

WHEREAS, City desires to obtain consulting services for <PURPOSE>; and

WHEREAS, Consultant represents that it has the expertise, means, and ability to perform said reviews and City Surveyor assignment;

NOW, THEREFORE, in consideration of each other's mutual promises, Consultant and City agree as follows:

1. DUTIES OF CONSULTANT

1.1 Consultant agrees to perform services as set forth in Exhibit A - Scope of Services, attached hereto and incorporated herein by reference, and which shall be interpreted together and in harmony with this Agreement. In the event of any conflict between Exhibit A and this Agreement, this Agreement shall govern, control, and take precedence.

1.2 Consultant's project manager will meet with the City's project coordinator prior to commencement of the project to establish a clear understanding of the working relationships, authorities, and management philosophy of City as it relates to this Agreement.

1.3 Consultant, working with the City, will gather available existing information concerning the project, and shall review documents as necessary for compliance with the project's objectives.

1.4 In performance of this Agreement by Consultant, time will be of the essence.

1.5 Notwithstanding Section 1.4, Consultant shall not be responsible for delay caused by activities or factors beyond Consultant's reasonable control, including delays or by reason of strikes, work slow-downs or stoppages, or acts of God.

1.6 Consultant agrees to perform this Agreement in accordance with the highest degree of skill and expertise exercised by members of Consultant's profession working on similar projects under similar circumstances.

1.7 Consultant shall cooperate in good faith with City in all aspects of the performance of this Agreement.

1.8 In the course of the performance of this Agreement, Consultant shall act in the

City's best interest as it relates to the project.

1.9 All activities of Consultant, its employees, subcontractors and/or agents will be carried out in compliance with all applicable federal, state, and local laws and regulations.

1.10 The designated project manager for Consultant shall be <PROJECT MANAGER NAME>. The Consultant's project manager shall have all the necessary authority to direct technical and professional work within the scope of the Agreement and shall serve as the principal point of contact with the City and the City's project coordinator. The authorized principal of Consultant executing this Agreement for the Consultant shall have authority to make decisions regarding changes in services, termination and other matters related to the performance of this agreement on behalf of Consultant.

1.11 The Consultant (and its employees, agents, representatives, and subconsultants), in the performance of this Agreement, shall act in an independent capacity and not as officers or officials or employees or agents of the City. The City shall not direct the work and means for accomplishment of the services and work to be performed hereunder. The City, however, retains the right to require that work performed by Consultant meet specific standards consistent with the requirements of this Agreement without regard to the manner and means of accomplishment thereof. Subcontractors shall assume all of the rights, obligations and liabilities, applicable to it as an independent contractor hereunder. Consultant represents and warrants that it (i) is fully experienced and properly qualified to perform the class of work and services provided for herein, (ii) has the financial capability and shall finance its own operations required for the performance of the work and services and (iii) is properly equipped and organized to perform the work and services in a competent, timely and proper manner in accordance with the requirements of this Agreement. Consultant agrees to comply with AB5, codified at Labor Code section 2750.3, and shall indemnify, defend and hold harmless the City, its officers, officials, directors, agents representatives, volunteers, and employees against any claim or liability, including attorneys' fees and costs, arising in any manner related to this Agreement that an employee, agent or others under Consultant's supervision or control was misclassified.

1.12 This Agreement contains provisions that permit mutually acceptable changes in the scope, character or complexity of the work if such changes become desirable or necessary as the work progresses. Adjustments to the basis of payment and to the time for performance of the work, if any, shall be established by a written contract amendment (approved and executed by the City) to accommodate the changes in work.

2. DUTIES OF CITY

2.1 City shall furnish to Consultant all available and pertinent data and information requested by Consultant to facilitate the preparation of the documents called for in this Agreement. Consultant shall be entitled to reasonably rely on accuracy and completeness of such information, provided that Consultant shall make any additional investigation reasonably necessary to confirm such information and provide City prompt written notice of any known or discovered defects in such data and information.

2.2 City shall provide contract administration services. City shall notify Consultant of required administrative procedures and shall name representatives, if any, authorized to act in its behalf.

2.3 City shall review documents submitted by Consultant and shall render decisions pertaining thereto as promptly as reasonably possible.

3. COMPENSATION

3.1 For the full performance of the services described herein by Consultant, City agrees to compensate Consultant for all services and direct costs associated with the performance of the project in an amount not to exceed $<AMOUNT>, as follows:

a. Once each month, Consultant shall submit for payment by City, an itemized invoice for services performed during the previous billing period. The invoice shall describe the services rendered and the title of the item of work, and shall list labor hours by personnel classification. Said invoice shall be based on all labor and direct expense charges made for work performed on the project. Labor charges shall be in accordance with the fee schedule found in Exhibit A of this Agreement. City shall pay Consultant for services rendered and approved by the City within 30 days from the date the itemized invoice is received by the City, subject to the maximum not to exceed amount specified above and the City's right to object.

b. Direct costs are those outside costs incurred on or directly for the project, and substantiated with invoices for the charges. Direct expenses include printing, reproduction, and delivery charges.

3.2 If Consultant incurs other costs which are not specifically covered by the terms of this Agreement, but which are necessary for performance of Consultant's duties, City may approve payment for said costs if authorized in writing by the City in advance.

3.3 City may order changes in the scope or character of services in writing, including decreasing the amount of Consultant's services. In the event that the work is decreased, Consultant is entitled to full compensation for all services performed and expenses incurred prior to receipt of notice of change. Under no conditions shall Consultant make any changes to the work, either as additions or deductions, without the prior written order of the City. In the event, that the City determines that a change to the work or services from that specified in this Agreement is required, the contract time and/or actual costs reimbursable by the City for the project may be adjusted by contract amendment or change order to accommodate the changed work. The maximum not to exceed total amount specified in this Article 3 (Compensation) shall not be exceeded, unless authorized by written contract amendment or change order, approved and executed by the City. Consultant shall obtain prior written approval for a revised fee schedule from the City before exceeding such fee schedule. Only City's authorized representative(s) is authorized to approve changes to this Agreement on behalf of City.

3.4 In no event, will the Consultant be reimbursed for any costs or expenses at any rates that exceed the rates for set forth in the fee schedule found in Exhibit A.

3.5 Consultant agrees that the payments to Consultant specified in this Article 3 (Compensation) will constitute full and complete compensation for all obligations assumed by Consultant under this Agreement. Where conflicts regarding compensation may occur, the provisions of this section apply.

4. SUBCONSULTANTS

4.1 Consultant may not subcontract any services required under this Agreement without the prior written consent of the City.

4.2 Consultant shall be responsible to City for the performance of any and all subconsultants who perform work under this contract, and any acts of negligence or misconduct on their part. Consultant is solely responsible for all payments due to subconsultants.

4.3 Consultant shall require and verify that all subcontractors maintain insurance meeting all of the requirements stated herein, including naming the City of Campbell, its officers, officials, directors, agents representatives, volunteers, and employees as additional insureds. Any modification to the insurance requirements for subcontractors must be agreed to by the City in writing.

4.4 If at any time, the City determines any subcontractor is incompetent or unqualified, Consultant will be notified and will be expected to immediately cancel the subcontract.

5. OWNERSHIP OF DOCUMENTS AND MATERIALS

All original drawings, documents, papers, data, materials, photographs, negatives and other work products prepared by the Consultant and/or its subconsultants in the performance of the services encompassed in this Agreement (whether in printed or electronic format) ("project-related documents and materials") shall be the property of the City and may be used on this project without the consent of the Consultant or its subcontractors. City acknowledges that such drawings, documents, and other items are instruments of professional services intended for use only on the subject project. Consultant agrees that all copyrights which arise from creation of the Project-related documents and materials pursuant to this Agreement shall be vested in the City and waives and relinquishes all claims to copyright or other intellectual property rights in favor of the City. Any project-related documents and materials related to this Agreement shall be confidential, not to be used by the Consultant on other projects or disclosed to any third party, except by agreement in writing by the City, or except as otherwise provided herein. Upon the completion or termination of this Agreement for any reason, the City shall be entitled to receive, and Consultant shall promptly provide to the City upon request, all finished and unfinished project-related documents and materials, produced or gathered by or on behalf of Consultant that

are in Consultant's possession, custody or control. Consultant may retain copies of said documents and materials for its files. In the event of termination, any dispute regarding compensation or damages shall not hinder, prevent, or otherwise impact the City's right to promptly receive and use such documents and materials which are the sole and exclusive property of the City.

6. TERMINATION

6.1 Notwithstanding any other provision of this Agreement, City may terminate this Agreement at any time, with or without cause, in its sole discretion, by giving notice in writing to Consultant not less than <# OF DAYS> calendar days prior to an effective termination date. In the event of such termination, Consultant shall have the right and obligation to immediately assemble the work then in progress for the purpose of completing the work and turning over all materials and documents to City.

6.2 In the event of such termination, Consultant shall be compensated for all work and services performed to the point of termination in accordance with the payment provisions set forth in Section 3.1, unless the termination is for cause, in which event Consultant need be compensated only to the extent required by law.

6.3 Upon notice of termination by City, the Consultant will immediately act to not incur any additional obligations, costs or expenses, except as may be reasonably necessary to terminate its activities. All finished or unfinished work or documents procured or produced under the Agreement will become property of the City upon the termination date. In the event of Consultant's failure to perform pursuant to the Agreement, the City reserves the right to obtain services elsewhere and Consultant will be liable for the difference between the prices set forth in the terminated Agreement and the actual cost to the City. Termination of the Agreement pursuant to this paragraph shall not relieve the Consultant of any liability to City for additional costs, expenses, or damages sustained by City due to failure of the Consultant to perform pursuant to the Agreement. City may withhold any payments to Consultant for the purpose of set off until such time as the exact amount of damages due City from Consultant is determined. After the effective date of termination, Consultant will have no further claims against the City under the Agreement. No other compensation will be payable for anticipated profit on unperformed services.

7. AUDIT AND INSPECTION

Consultant shall permit authorized representatives of City to inspect and audit all data and records relating to its performance under this Agreement for a period of three years following acceptance of the final study.

8. EQUAL EMPLOYMENT OPPORTUNITY

Consultant agrees to refrain from discriminatory employment practices on the basis of race, religious creed, color, sex, national origin, handicap, sexual orientation, marital status, medical condition, disability, ancestry, organizational affiliation, military or veteran status, or

any other consideration made unlawful by local, State or Federal law, of any employee of, or applicant for employment with, such Consultant or subcontractor. City requires Consultant to comply with all applicable Federal and State and local equal employment opportunity laws and regulations.

9. INSURANCE AND INDEMNIFICATION

9.1 With respect to any design professional services provided by Consultant, the Consultant agrees to indemnify, and hold harmless the City, its officers, and employees to the fullest extent allowed by law from any and all claims, actions, causes of action, damages, liabilities and losses, that arise out of, pertain to, or relate to the negligence, recklessness, or willful misconduct of the Consultant, except for any claims, actions, causes of action, losses, damages or liabilities proximately caused by the sole negligence or willful misconduct of City. City shall not be liable for acts of Consultant in performing services described herein. Notwithstanding anything in this paragraph to the contrary, any defense costs charged to the design professional under this paragraph shall not exceed the design professional's proportionate percentage of fault, except:

a. That in the event one or more defendants is unable to pay its share of defense costs due to bankruptcy or dissolution of the business, the design professional shall meet and confer with the other parties regarding unpaid defense costs in good faith effort to agree on the allocation of those costs amongst the parties; and

b. Where a project-specific general liability policy insures all project participants for general liability exposures on a primary basis and also covers all design professionals for their legal liability arising out of their professional services on a primary basis, then there shall be no limitation on the design professional's duty to provide a defense and cover the City's cost of defense.

With respect to all matters other than those covered by the foregoing paragraph, Consultant agrees to indemnify, defend (with counsel reasonably satisfactory to the City) and hold harmless the City, its officers, officials, directors, agents representatives, volunteers, and employees to the fullest extent allowed by law from and against any and all claims, actions, causes of action, losses, damages, liabilities and costs of every nature, including attorneys' fees and costs (collectively, "Losses") including but not limited to all claims, actions, causes of action, losses, damages, liabilities for property damage, bodily injury, or death, and all costs of defending any claim, caused by or arising out of, or alleged to have been caused by or arise out of, in whole or in part, Consultant's performance under this Agreement, except for any claims, actions, causes of action, losses, damages, costs or liabilities proximately caused by the sole negligence or willful misconduct of City. City shall not be liable for acts of Consultant in performing services described herein.

In no event shall this section be construed to require indemnification by the Consultant to a greater extent than permitted under the public policy of the State of California; and in the event that this contract is subject to California Civil Code section 2782(b), the foregoing indemnity provisions shall not apply to any liability for the active negligence of the City.

The defense and indemnity provisions obligations of this Agreement are undertaken in addition to, and shall not in any way be limited by the insurance obligations contained in this Agreement. The foregoing indemnity provisions are intended to fully allocate the parties' risk of liability to third-parties; and there shall be no rights to indemnity or contribution, in law or equity or otherwise between the parties that are not set forth in this section. Consultant waives all rights to subrogation for any matters covered by the provisions of this section. Consultant's responsibility for such defense and indemnity obligations as set forth in this section shall survive the termination or completion of this Agreement for the full period of time allowed by law.

9.2 Consultant shall maintain insurance conforming to the following specifications to the fullest amount allowed by law for a minimum of three (3) years following the termination or completion of this Agreement:

A. **Types of Coverage**

The policies shall afford the following types of coverage:

1. Commercial General Liability;

2. Automotive;

3. Workers' Compensation and Employer Liability; and

4. Professional Liability and/or Errors and Omissions

B. **Minimum Scope of Insurance**

Coverage shall be at least as broad as:

1. For Commercial General Liability: Insurance Services Office (ISO) CGL Form 00 01 11 85; and

2. For Automotive Liability: ISO CA 00 01 06 92 including symbol 1(any auto); and

3. For Workers' Compensation: insurance as required by the Labor Code of the State of California and Employer's Liability insurance; and

4. For Professional Liability and/or Errors and Omissions: insurance covering negligence committed by or on behalf of Consultant in rendering services to City.

C. **Minimum Limits of Insurance**

Consultant shall maintain limits no less than:

1. General Liability: $1,000,000 combined single limit per occurrence for

bodily, personal injury and property damage. If Commercial General Liability Insurance or other form with a general aggregate limit is used, either the general aggregate limit shall apply separately to this project/location or the general aggregate limit shall be twice the required occurrence limit.

2. Automobile Liability: $1,000,000 combined single limit per accident for bodily injury and property damage.

3. Workers' Compensation and Employer's Liability: Workers' Compensation limits as required by the Labor Code of the State of California and Employer's Liability limits of $1,000,000 per accident. The Worker's Compensation policy must be endorsed with a waiver of subrogation in favor of the City for all work performed by the Consultant and its employees.

4. Professional Liability and/or Errors and Omissions: $1,000,000 per claim and $2,000,000 in the annual aggregate.

The limits of insurance required in this Agreement may be satisfied by a combination of primary and umbrella or excess insurance. Any umbrella or excess insurance shall contain or be endorsed to contain a provision that such coverage shall also apply on a primary and non-contributory basis for the benefit of City (as agreed to in this Agreement) before the City's own insurance or self-insurance shall be called upon to protect it as a named insured.

D. **Deductible and Self-Insured Retention**

Any deductibles or self-insured retention must be declared to and approved by the City, and shall not reduce the limits of liability. At the option of the City, either: the insurer shall reduce or eliminate such deductibles or self-insured retention as respects the City, its agents, officers, attorneys, employees, officials and volunteers; or the Consultant shall procure a bond guaranteeing payment of losses related to investigations, claim administration, and defense expenses. Policies containing any self-insured retention provision shall provide or be endorsed to provide that the self-insured retention may be satisfied by either the named insured or the City.

E. **Other Insurance Provisions**

The policies are to contain, or be endorsed to contain, the following provisions:

1. General Liability and Automobile Liability Coverage:

a. The City, its agents, officers, attorneys, employees, officials and volunteers are to be covered as additional insureds as respects: liability arising out of this Agreement performed by or on behalf of the Consultant, products and completed operations of the Consultant, premises owned, occupied or used by the Consultant, or automobiles owned, leased, hired or borrowed by the Consultant. It is a requirement of this Agreement that any available insurance proceeds broader

than or in excess of the specified minimum insurance coverage requirements and/or limits set forth in this Agreement shall be available to the City as an additional insured. Furthermore, the requirements for coverage and limits shall be (1) the minimum coverage limits specified in this Agreement, or (2) the broader coverage and maximum limits of coverage of any insurance policy or proceeds available to the named insured, whichever is affords greater coverage.

b. The Consultant's insurance coverage shall be primary insurance as respects the City, its agents, officers, attorneys, employees, officials and volunteers. Any insurance or self-insurance maintained by the City, its agents, officers, attorneys, employees, officials and volunteers shall be excess of the Consultant's insurance and shall not contribute with it.

c. Any failure to comply with reporting provisions of the policies shall not affect coverage provided to the City, its agents, officers, attorneys, employees, officials, and volunteers.

d. The Consultant's insurance shall apply separately to each insured against whom claim is made or suit is brought except with respect to the limits of the insurer's liability.

2. Workers' Compensation and Employer's Liability Coverage: The insurer shall agree to waive all rights of subrogation against the City, its agents, officers, attorneys, employees, officials, and volunteers for losses arising from work performed by the Consultant for the City.

3. All Coverages: Any unintentional failure to comply with reporting provisions of the policies shall not affect coverage provided to the City; and unless otherwise approved by the City, each insurance policy required by this clause shall be endorsed to state that coverage shall not be canceled by either party, except after thirty (30) days prior written notice by regular mail has been given to the City, or ten (10) days for cancellation for non- payment of premium.

F. **Suspension or Cancellation**

If any of the coverages required by this Agreement should be suspended, voided, cancelled or reduced in coverage during the term of this Agreement, Consultant shall immediately notify City and replace such coverage with another policy meeting the requirements of this Agreement.

G. **Subcontractors**

Consultant agrees that any and all contracts with subcontractors for performance of any matter under this Agreement shall require the subcontractors to comply with the same indemnity and insurance requirements set forth in this Agreement to the extent that they apply to the scope of the subcontractors' work. Subcontractors are to be bound to contractor and to City in the same

manner and to the same extent as the Consultant is bound to City under this Agreement. Subcontractors shall further agree to include these same provisions with any sub-subcontractor. A copy of this Agreement will be furnished to the subcontractor on request. The Consultant shall require all subcontractors to provide a valid certificate of insurance and the required endorsements included in the Agreement prior to commencing any work, and will provide proof of compliance to the City.

H. **Acceptability of Insurers**

Without limiting Consultant's indemnification provided hereunder, the policies of insurance listed in Article 9.2 of this Agreement are to be issued by an issuer with a current A.M. Best Rating of A:V and who is authorized to transact business in the State of California, unless otherwise approved by the City.

I. **Verification of Coverage**

Consultant shall furnish the City with endorsements and certificates of insurance evidencing coverage required by this clause. The certificates for each insurance policy are to be signed by a person authorized by that insurer to bind coverage on its behalf. The certificates are to be on forms acceptable to the City. Where required by statue, forms approved by the Insurance Commissioner are to be submitted. All certificates are to be received and approved by the City before work commences.

J. **Special Risks/Circumstances**

City reserves the right to modify these requirements, including limits, based on the nature of the risk, prior experience, insurer, coverage, or other special circumstances and provide notice to Consultant.

10. **MISCELLANEOUS**

10.1 This Agreement shall be binding on the heirs, executors, assigns and successors of Consultant.

10.2 Neither party may assign this Agreement, or any portion hereof, without the prior written consent of the other.

10.3 This Agreement shall not be construed to alter, affect, or waive any lien or stop notice rights, which Consultant may have for the performance of services pursuant to this Agreement.

10.4 Neither party's waiver of any term, condition or covenant, or breach of any term, condition or covenant shall be construed as the waiver of any other term, condition or covenant or waiver of the breach of any other term, condition or covenant.

10.5 This Agreement contains the entire Agreement between City and Consultant relating to the project and the provision of services to the project. Any prior agreements,

promises, negotiations, or representations not expressly set forth in this Agreement are of no force or effect. Subsequent modifications to this Agreement shall be in writing and signed by both City and Consultant.

10.6 If any term, condition or covenant of this Agreement is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remaining provisions of this Agreement shall be valid and binding on City and Consultant.

10.7 This Agreement shall be governed and construed in accordance with the laws of the State of California.

10.8 All changes or amendments to this Agreement must be in writing and approved by all parties.

10.9 The initial contract term shall commence upon execution of the contract by the City and shall be for a <# OF YEARS> year period, unless terminated sooner in accordance with the contract. Any extension of the Agreement shall be mutually agreed upon in writing and shall require an amendment to the Agreement signed by both parties.

10.10 Consultant owes the City a duty of undivided loyalty in performing the work and services under this Agreement, including, but not limited to, the obligation to refrain from having economic interests and/or participating in activities that conflict with the City's interests in respect to the work and/or services and project. The Consultant shall list current clients who may have a financial interest in the outcome of this Agreement. The Consultant hereby certifies that it does not now have, nor shall it acquire any financial or business interest that would conflict with the performance of services under this agreement. Consultant shall not make or participate in making or in any way attempt to use Consultant's position to influence a governmental decision in which Consultant knows or has reason to know Consultant has a direct or indirect financial interest other than the compensation promised by this Agreement. Consultant will immediately advise the City if Consultant learns of a financial interest of Consultant's during the term of this Agreement.

10.11 City is a public agency subject to the disclosure requirements of the California Public Records Act ("CPRA"). If Consultant's proprietary information is contained in documents or information submitted to City, and Consultant claims that such information falls within one or more CPRA exemptions, Consultant must clearly mark such information "Confidential and Proprietary," and identify the specific lines containing the information. In the event of a request for such information, City will make best efforts to provide notice to Consultant prior to such disclosure. If Consultant contends that any documents are exempt from the CPRA and wishes to prevent disclosure, it is required to obtain a protective order, injunctive relief or other appropriate remedy from a court of law in Santa Clara County before the City is required to respond to the CPRA request. If Consultant fails to obtain such remedy within the time the City is required to respond to the CPRA request, City may disclose the requested information without any liability to Consultant. Consultant further agrees that it shall defend, indemnify and hold City harmless against any claim, action or litigation (including but not limited to all judgments, costs, and attorney's fees) that may result from denial by City of a CPRA request for information arising

from any representation, or any action (or inaction), by the Consultant.

10.12 Neither party hereto shall be considered in default in the performance of its obligation hereunder to the extent that the performance of any such obligation is prevented or delayed by an act of God, natural disaster, pandemic, acts of terrorism, war, or other peril, which is beyond the reasonable control of the affected party and without the negligence of the respective Parties. Each party hereto shall give notice promptly to the other of the nature and extent of any Force Majeure claimed to delay, hinder or prevent performance of the services under this Agreement. Each Party will, however, make all reasonable efforts to remove or eliminate such a cause of delay or default and will, upon the cessation of the cause, diligently pursue performance of its obligations in this Agreement. In the event either party is prevented or delayed in the performance of its respective obligation by reason of such Force Majeure, there may be an equitable adjustment of the schedule and Consultant compensation based on City's sole discretion.

10.13 Except as City may specify in writing, Consultant shall have no authority, express or implied, to act on behalf of City in any capacity whatsoever as an agent. Consultant shall have no authority, express or implied, pursuant to this Agreement to bind City to any obligation whatsoever.

10.14 Consultant warrants that Consultant, its subcontractors and/or agents (if any) has/have complied with any and all federal, state, and local licensing requirements

10.15 Each party acknowledges that it has reviewed this Agreement and that the normal rule of construction to the effect that any ambiguities are to be resolved against the drafting party shall not be employed in the interpretation of this Agreement.

10.16 The signatories to this Agreement warrant and represent that each is authorized to execute this Agreement and that their respective signatures serve to legally obligate their respective representatives, agents, successors and assigns to comply with the provisions of this Agreement.

10.17 This Agreement is entered into, and to be performed in Santa Clara County, California, and any action arising out of or related to this Agreement shall be maintained in a court of appropriate jurisdiction in Santa Clara County, California.

10.18 This Agreement may be executed in counterparts which shall, in the aggregate, be deemed an original but all of which, together, shall constitute one and the same instrument. A scanned, electronic, facsimile or other copy of a party's signature shall be accepted and valid as an original.

11. **NOTICES**

Notices required under this Agreement may be delivered by first class mail addressed to the appropriate party at one of the following addresses:

CITY: City of Campbell
Attention: <ATTENTION TO>
70 North First Street
Campbell, CA 95008

CONSULTANT:
Attention:

[SIGNATURES ON FOLLOWING PAGE]

Having read and understood the foregoing Agreement, the undersigned parties agree to be bound hereby:

CONSULTANT

/s/_____

Name_____

Title_____

CITY OF CAMPBELL

/s/_____

Name_____

Title_____

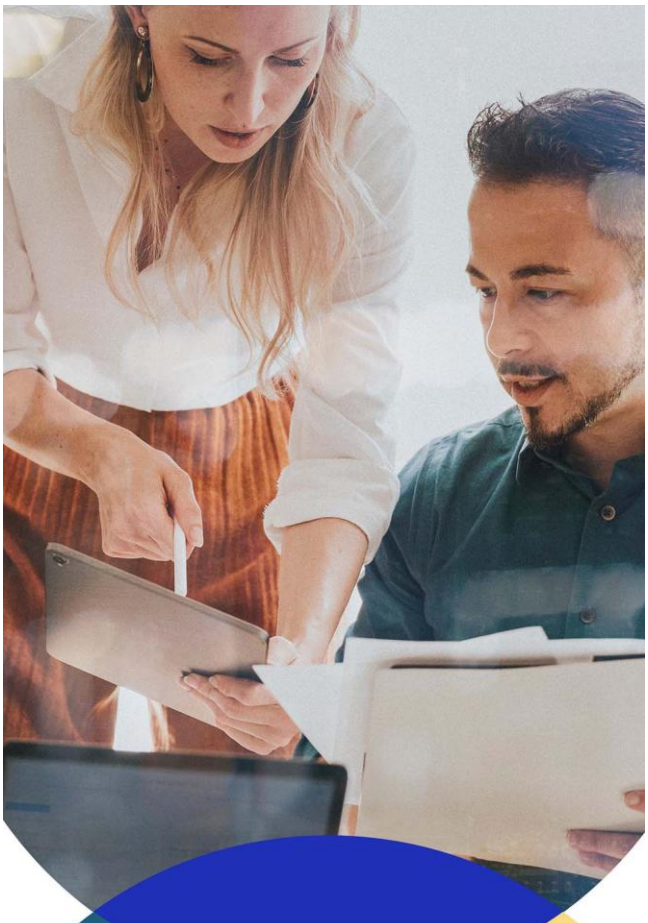
Approved as to Form

/s/_____
City Attorney

Name_____

Exhibit A - Scope of Services and Fees

<DETAILED SCOPE OF SERVICES AND FEES INCLUDING ANY HOURLY RATES>



Title Page

January 8, 2026

Proposal for Financial Auditing Services

City of Campbell

Submitted By:

Eide Bailly LLP
4040 Campbell Ave. Ste 200
Menlo Park, CA 94025

Ahmad Gharaibeh, CPA
Partner
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agharaibeh@eidebailly.com

Nathaniel Edelman, CPA
Partner
650.223.6115
nedelman@eidebailly.com

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Signed Transmittal Letter

Your Goals, Our Commitment

Thank you for the opportunity to support City of Campbell (the City) in achieving your goals through providing financial auditing. We value our working relationship with the City and believe we remain the firm of choice, based on our historical knowledge and industry expertise.

Authorized Contracts

Ahmad Gharaibeh, CPA
Partner
650.223.6103
agharaibeh@eidebailly.com

Nathan Edelman, CPA
Partner
650.223.6115
nedelman@eidebailly.com

4040 Campbell Ave., Ste. 200
Menlo Park, CA 94025

Based upon the issued Request for Proposal (RFP) and our previous experience with the City, we understand your needs to include the following, beginning with the year ending June 30, 2026 through 2028:

- Annual audit of all funds of the City, conducted in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards, issued by the Comptroller of the United States.
- Preparation of the City's Annual Comprehensive Financial Report (ACFR).
- A single audit on the expenditures of federal grants in accordance with Uniform Guidance.
- Agreed-upon auditing procedures pertaining to the City's Gann Limit (Appropriations Limit).
- Issuance of management letters.
- Measure O compliance report.
- Annual audit and financial statement preparation for the West Valley Solid Waste Management Authority.
- Audit of TDA activity.
- Audit of the grant award of the California Board of State and Community Corrections (BSCC) as part of their Organized Retail Theft Prevention (ORT) Grant Program.
- Provision, compilation and filing of the Annual Financial Transactions Report (FTR) to the State Controller of California
- Provision, compilation and filing of the Annual Street Report to the State Controller of California
- Assistance with GASB 68/75 accounting entries as needed to record the City’s net pension liability and related deferred inflows and outflows.

We’ll meet your deadlines. Our professionals are trained to anticipate, identify and respond to your needs in a timely manner. We believe in clear, up-front and open communication with no surprises. We understand and will comply with the schedules and scope for the engagement and will perform all work within the timeframes outlined.

We understand that today’s business environment demands more than just technical expertise — it requires a partner who listens, adapts, and delivers value that aligns with your vision for success. We’ve crafted this proposal with your team in mind, focusing on the outcomes that matter most to the City and the challenges you’re navigating right now.

Our objective is simple: to help you move forward with confidence. Whether it's protecting what you've built, improving performance, or uncovering new ways to grow, Eide Bailly is here to offer thoughtful support and practical solutions. Our service is always grounded in a genuine understanding of your world.

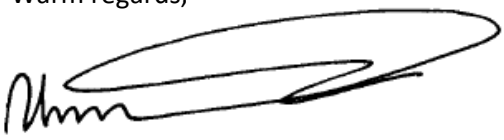
The City won't just retain an experienced service provider — you'll continue working with a team that listens closely, responds quickly, and shows up with insight, not just answers. We've spent more than 70 years working with organizations in the government industry space, so we understand the pace, pressure, and purpose that drive your work. That perspective shapes everything we do. As in the past, you can expect the following from our relationship:

- Relationships come first. Our professionals work side by side with clients, building a deep understanding of their goals, challenges, and operations. This collaborative mindset allows us to offer tailored advice and solutions from a team that truly knows their clients' organizations.
- We believe in being more than just service providers — we're partners in your success. Our team, from senior partners to support staff, stays involved year-round, offering timely, relevant insights, and fostering a relationship rooted in trust, responsiveness, and genuine care.
- Every client is unique, and we take the time to understand their distinct qualities. With firmwide collaboration and seamless knowledge sharing, our teams leverage the experience of professionals across industries to deliver customized support and proactive guidance.
- Strong relationships are built on consistent, meaningful communication. Eide Bailly's client service model emphasizes open dialogue, prompt responsiveness, and a collaborative approach that treats clients as peers, ensuring the best outcomes for every engagement.

We know your organization and understand where you're headed. Our team brings a thoughtful, hands-on approach designed to support the City's momentum, strengthen your foundation, and help you move forward with clarity.

We're committed to being responsive, reliable advisors and would be glad to answer any questions as you evaluate next steps. We look forward to working with you now and in the future.

Warm regards,





Ahmad Gharaibeh, CPA
Partner
650.223.6103
agharaibeh@eidebailly.com

Nathaniel Edelman, CPA
Partner
650.223.6115
nedelman@eidebailly.com



License to Practice in California

Eide Bailly and each of the professional staff assigned to the City are properly registered and licensed to practice in California.

Secretary of State Registration: 202020121001
State Board of Accountancy Permit: 5973



Independence

Eide Bailly is independent of the City as defined by the generally accepted auditing standards (GAAS) and the U.S. Government Accountability Office's *Government Auditing Standards*. We have served as the City's external auditor since 2020, but verify we remain independent.

The second general standard for auditing requires the audit organization and the auditors be free from personal and external impairments to independence. As defined by these standards, Eide Bailly is independent in fact and in appearance, and no relationships, either personal or professional, exist that would cause our firm to not be impartial in dealing with the City.

Should Eide Bailly enter into any professional relationships deemed relevant during the course of this engagement, we will notify you in writing of such relationship.

Firm Qualifications and Experience

Your Goals, Our Commitment

What Sets Us Apart

At Eide Bailly, we believe every organization has untapped potential. With more than 100 years of service and a team of over 3,500 professionals, we align our strengths with your ambitions to move you forward.

Whether you're navigating today's challenges or preparing for what's next, our mission is to help you optimize performance, safeguard what you have built, and plan for future growth so your business is stronger today, and even stronger tomorrow.

Your experience with Eide Bailly will be different than working with other CPA and advisory firms. Yes, accounting is about numbers — but our business is about relationships. When you work with us, you'll feel the difference in how we collaborate, communicate, and genuinely care about your success.

We deliver personalized service at a service-line level, while offering access to deep industry and service expertise across our national firm. Our professionals work with you to bring clarity, strategic thinking, and practical solutions to every engagement.

A Relationship, Not Just an Engagement

Our work with clients goes beyond the deliverables — it's a relationship built on trust, shared values, and measurable results.

When you choose Eide Bailly, you'll continue to:

- Partner with people who take the time to understand you and your organization — not just the numbers.
- Gain insights from specialized teams to address challenges, meet objectives, and uncover new opportunities.
- Make smarter decisions backed by experienced advisors who care about your long-term success.
- Experience our proactive, hands-on service model — always focused on helping you operate at peak performance.

Local Presence, Unmatched Resources

1,300
Government Clients

4040 Campbell Ave. Ste 200
Menlo Park, CA 94025

3,500+
Professionals Firmwide

300+
Government Professionals

The proposed team is uniquely qualified and has past experience with the City. The team will consist of two partners, one manager and various senior and staff associates. All are full-time employees.

Core Services

Eide Bailly is a full-service CPA firm performing traditional CPA firm services of attest (audits, reviews, compilations) and tax. We also focus on management advisory services including vendor added reseller (VAR) of software and many other nontraditional services.

Our core services offered include the following:

Advisory	
• Government Advisory Services • Internal Audits • Digital & Technology Services • Enterprise Risk Management • Financial Services • Fraud & Forensic Advisory	• HR Consulting • Business Valuation • Transaction Advisory & Services • Client Accounting Services • Risk Advisory & Cybersecurity

Audit & Assurance	Tax
• Audits • Reviews • Compilations • Single Audits • Employee Benefit & Retirement Plan Audits • International Financial Reporting Standards • Agreed-Upon Procedures • SEC Services • System and Organization Controls (SOC 1, 2 & 3)	• Cost Segregation • Fixed Asset Services • Business Credits & Incentives • International Tax • State & Local Tax • Exempt Organization Tax • IRS Dispute Resolution & Collections • R&D Tax Credits • Tax Consulting • Tax Planning & Compliance • Wealth Transition Services

Proud to Serve California Governments

We have served local governments in California for over 70 years performing numerous audits of government entities. A summary of California government clients served within the last five years is provided below:

Cities				
City of Alameda	City of Folsom	City of Lemon Grove	City of Rancho Mirage	City of Saratoga
City of Brawley	City of Foster City	City of Los Altos	City of Rohnert Park	City of South Lake Tahoe
City of Brea	City of Glendale	City of Monte Sereno	City of Roseville	City of Suisun City
City of Brentwood	City of Gonzales	City of Napa	City of Sacramento	City of Temecula
City of Campbell	City of Grand Terrace	City of Oceanside	City of San Jacinto	City of Temple City
City of Chico	City of Greenfield	City of Palmdale	City of San Leandro	City of Walnut
City of Concord	City of Huntington Park	City of Paramount	City of San Ramon	City of Walnut Creek
City of Dana Point	City of Indian Wells	City of Pleasanton	City of Santa Clara	City of Whittier
City of Davis	City of Laguna Beach	City of Rancho Cordova	City of Santa Clarita	
City of Fairfield	City of Laguna Niguel	City of Rancho Palos Verdes	City of Santa Cruz	

Transportation		
John Wayne Airport	Orange County Transportation Authority	Riverside County Transportation Commission
Caltrain	Sacramento Area Council of Governments	Golden Gate Bridge, Highway & Transportation District
North County Transit District	Transportation Authority of Marin	San Francisco County Transportation Authority
Monterey-Salinas Transit	Sacramento International Airport	Alameda County Transportation Commission
High Desert Corridor JPA	San Mateo County Transit District	Santa Clara Valley Transportation Authority
SR 91 Express Lanes	Victor Valley Transit Authority	Imperial County Transportation Commission
Omnitrans	San Joaquin Regional Rail Commission	Ventura County Transportation Commission
	Solano Transportation Authority	Capital SouthEast Connector JPA

Sewer, Sanitation & Flood Agencies		
Bayshore Sanitary District	Knights Landing Community Services District	Fairfield-Suisun Sewer District
Central Contra Costa Sanitary District	Sacramento Regional County Sanitation District	Sacramento Area Sewer District
Central Marin Sanitation Agency	Alameda County Waste Management Authority	West Bay Sanitary District
Cupertino Sanitary District	Vallejo Sanitation and Flood Control District	Oro Loma Sanitary District
Delta Diablo Sanitation District	Madison Community Services District	West Valley Sanitation District
East Bay Discharge Authority	Riverside County Waste Management	Ross Valley Sanitation District
Union Sanitary District	Orange County Waste & Recycling	

County Governments		Water Agencies	
County of Riverside	County of Shasta	Helix Water District	Sacramento County Water Agency
County of Sacramento	County of Solano	Santa Clara Water District	Sacramento Groundwater Authority
County of San Diego	County of Sonoma	Reclamation District 2035	Elsinore Valley Municipal Water District
County of San Joaquin	County of Ventura	Santa Margarita Water District	Montara Water and Sanitary District
County of San Bernardino	County of Yolo	Yolo-Davis Clean Water JPA	Beaumont Cherry Valley Water District
County of San Benito	County of Placer	Yucaipa Valley Water District	Municipal Water District of Orange County
County of Orange		Moulton Niguel Water District	California State Department of Water Resources
		Suisun-Solano Water Authority	

We Understand Governments

Our firm's Government Industry Group has 300+ full-time professionals who share information, learn from others, and stay up to date on industry developments. To gain the greatest benefit, the knowledge is shared with professionals across the firm.



The government industry represents one of Eide Bailly's largest niche areas — with more than 1,300 government clients firmwide. We provide audit services for a variety of cities, counties, colleges and universities, fire relief agencies, housing authorities, school districts, state agencies, and tribal entities. Through serving these clients, our professionals have gained focused expertise in the government industry and will provide you with insightful advice.

These services include, but are not limited to, evaluating internal control structure, assessing control risk, and performing tests of controls, as well as testing compliance with applicable laws and regulations in accordance with *Government Auditing Standards*.

Government Industry Involvement

Eide Bailly prioritizes staying current with changes to the government industry. We help clients adapt to changes within the existing standards and implement any new standards.

Our team members are engaged in the government industry and are well positioned in organizations associated with government entities including:

- AGA (formerly Association of Government Accountants), local and national boards, and the Financial Management Standards Board.
- American Institute of Certified Public Accountants' (AICPA) Governmental Audit Quality Center (GAQC), Private Companies Practice Section (PCPS) Technical Committee.
- Governmental Accounting Standards Advisory Council (GASAC).
- Review committee of the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting.
    - **Brian Stavenger,** Partner, serves on the GFOA's Committee on Economic Development and Capital Planning.
    - **James Ramsey,** Partner, serves on the GFOA's Accounting, Auditing, and Financial Reporting Standing Committee.
- National Association of State Auditors, Comptrollers and Treasurers (NASACT).
- Association of Local Government Auditors (ALGA)
- National Association of Housing and Redevelopment Officials (NAHRO)

In addition, our team members have been sought out to present on government topics for multiple professional associations including the Institute of Internal Auditors and the Association of Certified Fraud Examiners.

Gerry Boaz, Governmental Accounting Standards Board (GASB) Implementation Specialist, has regularly attended GASB meetings since 2000 as part of his liaison duties and responsibilities for the State of Tennessee, State Auditor's Office, and provided detailed summaries of those meetings to the NASACT. Gerry's attendance on behalf of Eide Bailly at these meetings provides information for newsletters, e-blasts, and webinars.

We have been involved with many GASB task forces over the years that have shaped the future of state and local government accounting and financial reporting. Our task force participation include what became GASB No. 74 and 75 on Other Post-Employment Benefits (OPEB); GASB No. 103, *Financial Reporting Model Improvements*; the note disclosure project, which evolved into GASB Concepts Statement No. 7, *Communication Methods in General Purpose External Financial Reports That Contain Basic Financial Statements: Notes to Financial Statements—an amendment of GASB Concepts Statement No. 3*; and the current revenue and expense recognition (RER) model and voluntary digital financial reporting projects.

Due to our leadership positions, you will have access to information not available from other accounting firms.

Single Audit Experience

Eide Bailly has experience providing single audits related to federal expenditures which ensure our clients remain compliant. Our single audits include an audit of both the financial statements and the federal awards. We also assist in the preparation of the Data Collection Form and prepare the reporting package for submission to the Federal Audit Clearinghouse.

Eide Bailly has a three-year average of auditing more than $28.8 billion in federal expenditures, which provides us with extensive experience in single audits. Not only are we on the forefront of new regulations, but because of our vast experience with government entities, we are also familiar with a wide variety of federal programs. As the City looks to expand its current federal programs, we can pull from our expansive database of federal programs that we have audited and provide consultation on what has worked effectively for other entities. This will help the City establish strong controls and processes over new federal programs rather than trying to rework controls and processes after the programs are established.

Our single audit experience includes the Department of Education, Department of Housing and Urban Development, Department of Agriculture, Department of Commerce, Department of Interior, Department of Transportation, Department of Justice, Department of Labor, Department of the Treasury, Department of Health and Human Services, Homeland Security, National Foundation on the Arts and the Humanities, Environmental Protection Agency, Department of Energy, Office of the National Drug Control Policy, Department of Defense and the Bureau of Land Management.

Paired with our many years of experience, we are qualified to effectively work with your organization to ensure federal requirements are met.

ACFR Preparation Experience

On our advisory side, we assist clients with year-end audit preparation, including performing periodic or year-end closes, preparing schedules to be included in the financial statements (such as footnote schedules), and even assisting in the preparation of the report themselves. Additionally, we prepare GAAP compliant reports for many of our assurance clients to ensure that all of the required disclosures are provided.

We work with clients to prepare or provide additional review and critique of their ACFR or other financial reports the client prepares, in addition to or in lieu of the ACFR. When our client prepares the ACFR containing audited financial statements, it is our responsibility to provide assurance that the information contained in the ACFR articulates the work that has been audited during the engagement. We use disclosure checklists and procedures are updated for each new standard released to gain this assurance.

In certain cases, we review the previously issued ACFR for readability, clarity and consistency with standards. We base this review not only on disclosure checklists, but also on peer trends and techniques. We perform this service for clients such as the Office of Montana Board of Investments, Office of the State Controller of California, the Office of the State Controller of California, State of South Dakota Bureau of Finance and the State of Nevada Controller's Office, annually reporting to management suggested changes, or assisting them with other GASB thought leadership.

We work with and refer to GFOA's *Governmental Accounting, Auditing and Financial Reporting* (GAAFR) and its supplements as an additional source of guidance when assisting our clients in preparation of the ACFR. We also have available to the team CCH Wolters Kluwer's *Governmental Generally Accepted Accounting Principles (GAAP) Guide*, *Governmental GAAP Practice Manual* and *Governmental GAAP Disclosures Manual*, all of which are written by a retired Eide Bailly partner.

GFOA's Certificate of Achievement for Excellence in Financial Reporting

Eide Bailly's government professionals are well-positioned in organizations associated with government entities. We are members of the AICPA's GAQC, the primary purpose of which is to promote the importance of quality government audits. We have also held leadership roles in the GFOA at both the national and local levels.

Because we know how important achieving the GFOA Certificate of Achievement for Excellence in Financial Reporting is to clients, we work with them to achieve this certification.

GFOA

Certificate of Achievement for Excellence in Financial Reporting

Below is a partial listing of our clients that have been awarded and maintain this certification.

City of Brea, CA
City of Bismarck, ND
City of Brookings, SD
City of Chico, CA
City of Davis, CA
City of Fargo, ND
City of Minot, MN
City of Snyder, TX
City of Walnut, CA
City of Alameda, CA
City of Buckeye, AZ
City of Concord, CA
City of Corinth, TX
City of Boise City, ID
City of Dana Point, CA
City of Lake Tahoe, CA
City of Louisville, CO
City of Paramount, CA
City of Pleasanton, CA
City of Sacramento, CA
City of Santa Cruz, CA
City of Maple Grove, MN
City of Moorhead, MN
City of San Leandro, CA
City of Sioux Falls, SD
County of Orange
County of Solano
County of San Benito
County of Placer
County of Riverside
Delaware County
County of Yolo
Benton County
Burke County
Dakota County
Richland County
Deschutes County
City of Roseville, CA
City of Durango, CO
City of Campbell, CA
City of Glendale, CA
City of La Palma, CA
City of Redlands, CA
City of Wichita, KS
City of Temecula, CA
City of Whittier, CA
City of Camarillo, CA
City of Fairfield, CA
City of Lafayette, CO
City of Palmdale , CA
City of San Ramon, CA
City of Suisun City, CA
City of Temple City, CA
City of Indian Wells, CA
City of Laguna Beach, CA
City of Walnut Creek, CA
City of Laguna Niguel, CA
City of Rancho Mirage, CA
City of Rancho Cordova, CA
City of Salt Lake City, UT
City of South Lake Tahoe, CA
City of Rancho Palos Verdes, CA
Town of Flower Mound, TX
County of San Mateo
County of Santa Clara
County of Ventura
County of Santa Barbara
County of Sacramento
Canyon County
King County
Kootenai County
Lincoln County
McLean County
Johnson County

Several members of our firmwide government team are members of the GFOA's Special Review Committee (SRC) for the Certificate of Achievement for Excellence in Financial Reporting, including:

- Ahmad Gharaibeh, Partner (10 years on SRC)
- Nathan Edelman, Partner (8 years on SRC)
- Michael Michelsen, Partner (15 years on SRC)
- Lealan Miller, Partner (15 years on SRC)
- Brian Stavenger, Partner (15 years on SRC)
- Brian Unsen, Partner (15 years on SRC)
- Brad Thiesen, Senior Manager (10 years on SRC)
- Jamie Fay, Partner (7 years on SRC)
- Jessica Andersen, Partner (5 years on SRC)

For those clients that we assisted with their initial submission to the certificate program, we used various resources. We worked closely with the entity in providing concise feedback in our review of the final statements. We also use internal Generally Accepted Accounting Principles (GAAP) checklist, GFOA's Governmental GAAP checklist as well as drawing upon our extensive experience with similar government entities that submit their annual ACFRs.

We review annual comprehensive financial reports (ACFR) each year supplied by GFOA's SRC and provide all our staff with this valuable experience as well. We know how important maintaining the GFOA Certificate of Achievement for Excellence in Financial Reporting is to the City; we will continue to work with you to maintain this certification.

Thought Leadership

A number of Eide Bailly partners are nationally recognized state and local government thought leaders who present at dozens of national venues throughout the year.

Stay Current and Learn More
www.eidebailly.com

These venues include: GFOA; NASACT; California Society of Municipal Finance Officers; California State Association of County Retirement Systems; California Association of Public Retirement Systems; AGA National Professional Development Conference and multiple AGA chapters across the country; National Association of Housing and Redevelopment Officials (NAHRO); California, Florida, Iowa, Idaho, South Carolina, and Utah Societies of CPAs; and Colorado, Oregon, and Great Plains GFOAs.

We also provide training for state and local agencies, including:

- Commonwealth of Massachusetts
- Florida GFOA School of Governance
- Florida GFOA seminars and conferences
- Florida State Society of CPAs
- Idaho State Auditor's Office
- Minnesota State Auditor's Office
- Mississippi State Auditor's Office
- Montana State Auditor's Office and State Controller's Office
- North Carolina State Auditor's Office and State Controller's Office
- North Dakota State Auditor's Office
- South Dakota State Auditor's Office
- State of Montana
- State of Nevada
- State of Tennessee Controllers' offices
- Texas AGA
- Texas State Auditor
- Virginia Beach IIA Chapter

Furthermore, an Eide Bailly retired partner was the author for the entire Governmental Library for Commerce Clearinghouse Wolters Kluwer (CCH). This library serves as the interpretative reference on government Generally Accepted Accounting Principles (GAAP), government best practices and government audits for governments, auditors, and educators nationwide.

Online Publications: We publish articles related to hot issues within the government accounting arena. Below is a list of some of the recent articles posted to our website and emailed to our clients:

- CMMC: How Department of Defense Contractors Can Comply with Evolving Cybersecurity Requirements
- GASB Advances Key Projects in September 2025 Meetings
- 5 Benefits of Hiring a Virtual Chief Information Security Officer (vCISO)
- What Governments Need to Know About New Accounting Standards

Implementation of New Standards

In an industry where standards continually evolve and change, Eide Bailly makes it a priority to stay current and assist our clients with necessary changes. In addition to helping clients implement new standards, we also help them adapt to changes within the existing standards.

Several of our professionals serve on committees that have direct input into writing new standards. This enables our involvement from the beginning and ability to influence the final outcome. Our clients benefit from our strong understanding of the standards and how they may affect their organization. We will work with the City to create a plan to address new standards one to two years prior to implementation.



Desk Reviews

Pursuant to state-specific code, desk reviews are performed on certain audited financial statements and field reviews of audited financial statements and supporting working papers on a regular basis. In addition, Uniform Guidance and federal grant agreements and contracts may also require the review of financial statements and/or working papers by a federal or state agency. As these reviews are conducted, Eide Bailly cooperates fully with the agency requiring such reviews. We are not aware of any outstanding items as a result of the desk review.

Litigation/Disciplinary Actions

The firm and its partners, as well as our clients, may periodically be the subject of investigations, formal or informal inquiries, or requests for information from a variety of regulatory agencies. It is the policy of the firm not to discuss these matters, or any client-related matters, outside of the firm. It is the firm's opinion that none of these activities have a material impact to the firm.

No member of the engagement team assigned to the City has been the subject of investigation or action by any law enforcement or regulatory agency in the past three years.

Peer Review

Our AICPA membership requires a third-party peer review of our audit and accounting practice every three years. Our most recent quality review included several government engagements and received a rating of 'Pass'.

Cherry Bekaert LLP
Your Guide Forward

Report on the Firm's System of Quality Control

To the Partners of Eide Bailly LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Eide Bailly LLP (the "Firm") applicable to engagements not subject to Public Company Accounting Oversight Board ("PCAOB") permanent inspection in effect for the year ended April 30, 2023. 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 on 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 applicable 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; audits of employee benefit plans; audits performed under FDICIA; and examinations of service organizations (SOC 1® and SOC 2® engagements).

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.

Opinion
In our opinion, the system of quality control for the accounting and auditing practice of Eide Bailly LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended April 30, 2023, 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*. Eide Bailly LLP has received a peer review rating of *pass*.

Cherry Bekaert LLP

Atlanta, Georgia
January 9, 2024



Partner, Supervisory and Staff Qualifications and Experience

Connecting the Right Resources

We're passionate about our work — and your success. We've selected professionals for your service team who are the right fit for your engagement, based on their knowledge and experience in the government industry as well as historical experience with the City.

Nathan Edelman and **Ahmad Gharaibeh** will serve as the Engagement Partners, with **Janice Yu** serving as the Audit Manager. These professionals are licensed to practice public accounting and bring strong credentials and a desire to work with the City. If awarded these engagements, these individuals will serve as your primary contacts. Additional resources will support the project team as necessary.

Senior and Staff Associates

Once we determine the timing that works best for you, we'll assign a senior and staff associates to your engagement. Our seniors are experienced in public accounting, with several who specialize in the government industry. All members of our staff are required to comply with necessary continuing professional education (CPE) requirements, and most members of our staff significantly exceed their required amount.

Team Continuity

To help ensure a strong business relationship and to minimize disruptions, we keep staffing changes to a minimum. Compared to the national average, Eide Bailly experiences a higher retention rate, which translates to providing our clients with consistent service teams. We'll continue to strive for continuity of staff for your engagement. With this continuity comes quality as team members' knowledge of your organization grows from year to year.



Team Overview

We know the importance of a strong business relationship, so we keep staffing changes to a minimum year to year. Our high retention rate allows us to provide stability. The following will provide an overview of your team.

AHMAD GHARAIBEH, CPA

Partner

I truly enjoy helping my clients. The government accounting industry continues to change and I enjoy assisting my clients understand the changes and how to implement them.

650.223.6103 | agharaibeh@eidebailly.com



Ahmad provides audit and accounting services to a variety of organizations focusing primarily on municipalities, including cities, transit agencies, counties, water, sewer and sanitation districts, joint powers authorities, community colleges and other special districts. He has performed the financial and compliance audits of federal awards in accordance with OMB Circular requirements to entities receiving over $1 billion in federal funds. In addition to audits of government agencies, he provides audit and accounting services to commercial industry entities, including healthcare and manufacturing.

Ahmad provides annual training to firm staff through in-house continuing professional education to ensure consistency and knowledge are not just at the partner level, but also with the entire team providing services to our clients.

He also provides annual audit and accounting updates for many of his government clients and industry groups.

Client Work

Speaks at many of the municipal California Society of Certified Public Accountants (CalCPA) local chapters including Monterey Bay/Santa Cruz, Alameda and the Peninsula local chapter of the California Society of Municipal Finance Officers (CSMFO) and Association of Government Accountants (AGA).

With over 25 years of experience in auditing public agencies, he is the government department head, leads the government audit practice in the Bay Area and serves clients with revenues exceeding $1 billion.

Single audit experience includes audits of programs from the Department of Transportation, Department of Education, Department of Defense, Department of Health and Human Services and a variety of other agencies.

Provides other services to his government clients which includes forensic auditing, internal audit services and consultation on various aspects of accounting for municipal agencies.

Memberships

California Society of Certified Public Accountants

American Institute of Certified Public Accountants

Designation/Licensures

Certified Public Accountant

Education

Master of Accountancy - East Tennessee State University

NATHAN EDELMAN, CPA

Partner

We're all working for the same goals; if our clients succeed, we succeed.

650.223.6115 | nedelman@eidebailly.com



Nathan provides assurance services to some of the largest governmental organizations in the Bay Area. His current practice focuses on serving cities, transportation agencies, municipalities, school districts, and special districts. Nathan's experience includes leading federal single audits for entities that have received more than $1 billion in federal grants, which includes those labeled as "high risk" by federal or state granting agencies.

Nathan is dedicated to supporting the governmental accounting industry in the San Francisco Bay Area. Alongside our industry partners, he has led the design and delivery of highly specialized training materials and presentations on implementing new governmental accounting standards.

In addition to working with clients, Nathan is actively involved in governmental technical committees and conferences, including GFOA, CSMFO, AICPA, and CalCPA.

Client Work

Provides training to firm staff related to the Uniform Guidance Updates.

Advises and assists clients with disclosure and financial reporting requirements pursuant to the Government Finance Officers Association (GFOA) certificate program.

Provides comprehensive evaluation of financial reporting, internal controls and governance when performing audit procedures.

Memberships

American Institute of Certified Public Accountants

California Society of Certified Public Accountants

GFOA Annual Comprehensive Financial Report Special Review Committee

Designation/Licensures

Certified Public Accountant

Education

Bachelor of Arts, Business Management Economics - University of California, Santa Cruz

Community

California Society of Certified Public Accountants, Board Member, Peninsula/Silicon Valley Chapter

Association of Government Accountants, Silicon Valley Chapter

California Society of Municipal Finance Officers

JANICE YU, CPA

Manager

I find great fulfillment in helping clients understand the regulatory standards, building a collaborative relationship with clients and supporting them in making informed decisions based on reliable data.

650.223.6164 | jyu@eidebailly.com



Janice has provided accounting and audit services to local governments for over seven years. She specialized in performing audit and assurance services of governmental entities including cities, transit authorities and special districts.

With Janice, you can expect to work with a dedicated and skilled auditor with a proven track record of delivering accurate, transparent and compliant financial assessments. She stays abreast of accounting standards, regulations and Government Accounting Standards Board (GASB) pronouncements. She has the ability to understand your organization, conduct an efficient and accurate audit enabling clients to make informed decisions and address any identified issues promptly. She communicates to clients fostering a collaborative relationship and facilitating a smooth audit process.

Outside of work, Janice enjoys traveling, spending time with her family and friends and exploring different restaurants.

Client Work

Performs financial statement audits, compliance testing and single audits for a variety of industries including cities, transportation agencies and special districts.

Leads the assurance and audit team to conduct audit engagements ensuring the financial statements are accurate, comply with regulations and provide a reliable basis for decision-making.

Deliver timely and accurate financial statements to meet deadlines.

Memberships

American Institute of Certified Public Accountants

California Society of Certified Public Accountants

Designation/Licensures

Certified Public Accountant

Education

Bachelor of Accountancy - University of California, Santa Barbara

Master of Accountancy - San Jose State University, San Jose

Continuing Education

Because we are committed to the industries we serve, we provide our professionals with specific, ongoing training. This investment ensures our people stay current on the unique challenges and opportunities within their industries so they are in the best position to help clients address these issues.

Firmwide, our CPE program requires all professional staff obtain education that exceeds the requirements of the AICPA and where applicable, *Government Auditing Standards*. The firm places a strong emphasis on lifelong learning and recognizes the importance of developing our professionals to best serve our clients. We continually provide yearly CPE credits for our staff at a rate higher than the industry average. In addition, we regularly share information among the audit teams in different offices to ensure we are providing clients with the latest thinking and best possible solutions.

Our government professionals obtain continuing professional education through the following means:

- Government-specific seminars sponsored by the AICPA and GAQC.
- Seminars sponsored by the GFOA.
- Involvement with local chapters of the GFOA (we teach and attend GFOA conferences, regularly).
- Eide Bailly seminars specific to government issues which are taught by our experienced managers and partners.

By expanding our knowledge of issues important to government organizations, we are able to provide more in-depth, knowledgeable solutions to our clients. Additional communication, webinars and training are provided throughout the year on a variety of topics important to state and local governments.

Team Member	Period Dates	Government Credits	Professional Proficiency	Total Completed Credits
Ahmad Gharaibeh	1/1/2025 - 12/31/2025	35	11.5	46.5
	1/1/2024 - 12/31/2024	18	16	34
	1/1/2023 - 12/31/2023	31.5	14.5	46
Nathan Edelman	1/1/2025 - 12/31/2025	19.5	22.5	42
	1/1/2024 - 12/31/2024	24.5	33.5	58
	1/1/2023 - 12/31/2023	14.5	16.5	31
Janice Yu	1/1/2025 - 12/31/2025	19.4	20.5	39.9
	1/1/2024 - 12/31/2024	16.5	36	52.5
	1/1/2023 - 12/31/2023	16.5	42.5	59



Prior Engagements with the City of Campbell

City of Campbell	
Contact	**Norite Vong**, Assistant Finance Director 408.866.2112 | noritev@campbellca.gov
Scope	ACFR-GFOA, Single Audit, State Controller's Financial Transaction Report, State Controller's Street Report, Gann Limit AUP, Measure O, TDA, West Valley Solid Waste Management Authority (JPA)
Total Hours	450 hours
Date	2020-Present
Partner	Ahmad Gharaibeh
Office Location	Menlo Park, CA

Similar Engagements with Other Government Entities

Experience You Can Trust

As a top 20 CPA firm, we've built our business on relationships and believe our clients to be the best critics of our service.

The clients below have similarities to your organization, and we encourage you to contact them to learn about their Eide Bailly experiences.

City of Livermore	
Contact	**David Doyle**, Accounting Supervisor 925.960.4352 | dfdoyle@LivermoreCA.gov 1052 S Livermore Ave | Livermore, CA 94550
Scope	ACFR-GFOA, Livermore-Pleasanton Fire District, Measure B, Measure BB, Measure F, Single Audit, State Controller's Reports, and Street Report
Total Hours	900 hours
Date	2021-Present
Partner	Nathan Edelman, Ahmad Gharaibeh, Janice Yu

City of East Palo Alto	
Contact	**Tomohito Oku**, Finance Director 650.586.8443 | toku@cityofepa.org 2415 University Ave | East Palo Alto, CA 94303
Scope	ACFR-GFOA, Single Audit, State Controller's Financial Transaction Report, State Controller's Street Report, Gann Limit AUP
Total Hours	600 hours
Date	2023-Present
Partner	Nathan Edelman, Ahmad Gharaibeh

City of Glendale	
Contact	**Shu-Jun Li,** Assistant Director of Finance 818.551.3048 | SLi@Glendaleca.gov 613 E. Broadway | Glendale, CA 91206
Scope	Internal Control Review over Accounts Payable, HR/Payroll, and Information Technology Asset Management (2024-Present); external audit services (2025-Present).
Total Hours	1,050 external audit hours; 400 internal audit hours
Date	2024-Present
Partner	David Showalter

Town of Hillsborough	
Contact	**Jan Cooke**, Finance Director 650.375.7408| jcooke@hillsborough.net 1600 Floribunda Ave | Hillsborough, CA 94010
Scope	ACFR-GFOA, State Controller's Financial Transaction Report, Gann Limit AUP Procedures
Total Hours	500 hours
Date	2018-Present
Partner	Ahmad Gharaibeh, Nathan Edelman

City of Palmdale	
Contact	**Janelle Samson,** Director of Finance 661.267.5433 | jsamson@cityofpalmdale.org 38300 Sierra Highway | Palmdale, CA 93550
Scope	Preparation/audit of the ACFR (GFOA Award), Single Audit, GASB 87/96 implementation services, Housing Authority Audit, Public Financing Authority, Foundation Audit, Civic Authority Audit, GANN Limit AUP
Total Hours	900 hours
Date	1998-Present
Partner	Roger Alfaro



Specific Audit Approach

Audit Methodology

At Eide Bailly, we promise you a better overall experience. Though multiple firms are capable of accomplishing the objectives of an audit, we appreciate that every situation and every organization is different, and our tailored approach is based on the needs of each client.

We value our business relationships and demonstrate this through partner and manager involvement. Our senior-level professionals are involved with our clients and accessible throughout the year. They do not delegate all tasks to staff, but rather stay involved on-site during fieldwork and remain connected throughout the year. This approach delivers the greatest benefit to our clients because we are able to stay abreast of changes in and updates to our clients' operating environments and collaborate to achieve optimal results.

Our clients experience a communication approach that stands apart in both style and frequency. Because we recognize effective interaction is critical throughout the entire audit process, our service and communication begins with planning and continues throughout the year. Additionally, we communicate collaboratively with our clients and include them in the process as our peers. Our clients offer a wealth of knowledge and information about their organization, and interacting with them as a business peer ultimately produces the best outcome.

Prior to beginning the engagement, we will discuss with management:

- The engagement timeline.
- The audit approach and process.
- Additional considerations that may affect scope, schedules and workpapers to be prepared by your personnel.

Upon appointment as your auditor, we will discuss the audit schedules and work with you to ensure the timeline meets your needs and makes the most effective use of your staff members' time.

Audit Work Plan



Our audit approach is designed for collaboration and optimal results. It consists of five major components: Planning, Interim Work, Fieldwork, Reporting, and Ongoing Communication. If awarded, we will discuss with management our proposed schedule, but we also have the flexibility to make any changes to meet reporting deadlines. The objectives of each component are:

Planning

- Discuss and finalize the engagement timeline, audit approach, and process.
- Discuss risks and concerns of the management and accounting staff, including the City Council, if requested.
- Evaluate the nature of the operating environment (e.g., changes in volume, degree of system and reporting centralization, sensitivity of processed data, impact on critical business processes, potential financial impacts, planning conversions, and economic and regulatory environment).
- Review interim financial information and reports to identify significant risks and changes.
- Review significant estimate areas and consider underlying assumptions.
- Update our understanding of the City, its reporting units and their environments.
- Document internal control systems, including IT, and related changes from prior periods.
- Consider fraud, risk of noncompliance, illegal acts, abuse, etc.
- Assess audit risk and identify potential audit issues.
- Assess materiality and testing scopes, to the extent possible, and present audit plan.
- Prepare and communicate audit request lists and workpapers.
- Develop expectations regarding timing and audit progress.
- Gain understanding of single audit programs and perform an analysis of potential major federal programs.

Interim Work: Single Audit

Phase I: Risk Assessment and Planning

This phase encompasses the planning and risk assessment of your federal programs. The planning phase sets the tone as well as set the stage for an efficient and effective single audit. We'll work closely with management to properly identify federal programs and clusters to determine the major programs to be tested. The steps include:

- Determine grant awards and funding increments.
- Determine the Type A and Type B thresholds.
- Perform a review of the past two single audits and document the program risk to determine risk, for any programs above the threshold (Type A).
- Make final determination of major programs to be tested.
- Review applicable Uniform Guidance *Compliance Supplement* for any unusual items and determine direct and material compliance areas for each major program.

Phase II: Major Program Testing
After making the major program determination, we will test the major programs through the following steps:

- Obtain audit steps from the *Compliance Supplement*.
- Obtain the process and controls related to the direct and material compliance areas identified during planning. The controls for each area need to address the five components of Committee of Sponsoring Organizations of the Treadway Commission (COSO) as required by Uniform Guidance.
- Select samples for control and compliance testing.
- Perform control testing for effectiveness and compliance testing of selected transactions.
- Report material weaknesses or material noncompliance to management.
- Hold periodic status meetings and discuss potential findings with management while our auditors are in the field.

Phase III: Assessment and Reporting
The above steps are based on the preliminary Schedule of Expenditures of Federal Awards (SEFA). Once the SEFA has been finalized, we will determine if any additional major programs are to be tested. We will:

- Perform major program testing steps for any newly identified programs.
- Review prior findings, if any, and determine if findings were cleared by management and do not need to be reported during the current year.
- Prepare the Schedule of Findings and Questioned Costs.
- Hold an exit conference with management and key grant personnel and provide a draft report of the single audit and any Yellow Book findings required to be reported. Findings are reviewed by the Manager and Engagement Partner prior to the exit conference.

Interim Work: Financial Statement

- Communicate with management to determine internal controls, perform walk-throughs and to discuss any potential audit issues.
- Determine audit procedures by area, based on results of planning and risk assessment.
- Determine confirmation needs.
- Prepare listing of audit information requested from the City.
- Review minutes, resolutions, and ordinances.
- Perform tests of legal compliance.
- Provide weekly updates to City staff.
- Hold exit conference with management.

Final Fieldwork

- Audit areas based on risk assessment.
- Obtain and prepare schedules and analyses supporting the financial information.
- Discuss findings with management, if any.
- Discuss proposed journal entries with management, if any.
- Finalize single audit testing.
- Provide weekly updates to City staff.
- Hold exit conference with management.

Reporting

- Review of financial statements by the Engagement Partner.
- Review of financial statements by the Technical Review Partner to obtain a second opinion on the completeness and adequacy of financial statement disclosures and audit procedures.

- Complete management letters and review with management.
- Prepare other communications to management and the City Council.
- Assist with preparation of the Data Collection Form and the reporting package for submission to the Federal Audit Clearinghouse.
- Present to the City Council at its regularly scheduled meeting, if requested.

Ongoing Communication

- Obtain interim financial statements throughout the year for review.
- Analyze significant changes and identify areas to further tailor our audit plans and keep us up to date with continuing changes.
- Compare interim results to year-end results for the past few years to identify potential issues in the financial reporting process.
- Participate periodically at your City Council meetings, and any other meetings, upon request.

We take a "no surprises" approach to our engagements. We work closely with management and accounting personnel throughout the audit process, hold weekly meetings to review open items, discuss potential accounting or compliance issues, and provide periodic written or oral reports on the status of the audit to representatives of the City. At the end of fieldwork, we will hold an exit conference with management to discuss any potential findings and come to a conclusion. We strive not to have additional findings subsequent to the exit conference.

Audit Schedule

Eide Bailly commits to you that if your team is prepared for the audit when our team is in the field, we will meet your deadlines. We will work closely with your team through the planning stages to clearly define expectations and the items required from your team in order to facilitate an efficient audit to enable us to meet your deadline. The following table identifies the structure of our audit for the City reports and the timing of each section:

Activity	Timing
Planning	June
Interim Work	June
Fieldwork	October
Reporting	December
Ongoing Communication	**Throughout the Year**

By engaging in thorough audit planning and communications with management, we begin each engagement with a strong understanding of the various deadlines for each of the financial and single audits and the steps involved along the way to meet these deadlines. An audit project plan will be developed between our team and the City and then followed closely, and we will work with the City's management team to customize our auditing services and specific timelines to your needs. We believe in clear, up-front, and open communication with no surprises.

Level of Staffing and Number of Hours

Below is our proposed level of staffing and estimated hours for each segment of the audit.

Activity	Partner	Manager	Senior	Staff	Other	Total
Planning	5	10	--	--	--	**15**
Interim Work	15	30	40	80	--	**165**
Fieldwork	25	44	70	100	--	**239**
Exit Conference	1	1	--	--	--	**2**
Final Report	4	15	--	--	10	**29**
Total	**50**	**100**	**110**	**180**	**10**	**450**

Statistical Sampling

Sampling may be performed for tests of controls, compliance testing and substantive tests of certain accounts and transactions. During our basic financial statement audit, we will also select various transactions for testing based on materiality assessed at the appropriate level. These transactions may include such items as capital asset additions, expenditures, subsequent disbursements and subsequent receipts. We will be pleased to discuss specific sample sizes and selection methods when they are determined, either during planning or fieldwork.

We will select the appropriate sample size to support our conclusions in compliance with laws and regulations. We will use confirmations in areas deemed necessary such as cash and investments, and receivables.

Use of Management Information Systems

Eide Bailly staff utilizes progressive and effective software to streamline processes and make them as efficient as possible. These technologies include:

EB Bridge

Our client portal, EB Bridge, is designed to strengthen the relationship between Eide Bailly and our clients, facilitating collaboration and connection between our clients and employees. EB Bridge enables clients to engage effectively throughout their interactions with improved processes, better document management, and a more efficient annual client access review.

Suralink

Suralink is an interactive Provided by Client (PBC) software solution which improves the client experience for document exchange. This addition to our suite of tools saves a substantial amount of time managing PBC documents, creating increased efficiencies during your engagement.

Data Extraction Software

TeamMate Analytics: Eide Bailly designs our approach to incorporate the use of TeamMate Analytics to maximize efficiency while conducting a very effective audit. Through TeamMate Analytics, we can extract information from related databases and create databases that check for duplicate payments, summarize payments, extract journal entries from specific accounts, develop expectations for analytical procedures, and recalculate system calculations, among a host of other procedures developed by our audit team.

DataSnipper: Eide Bailly's audit approach is enhanced by the use of DataSnipper, a powerful Excel add-in that improves efficiency and fosters effective auditing practices. This innovative tool allows us to leverage artificial intelligence (AI) for automated document matching. With configurable templates for standardized audit procedures, DataSnipper streamlines workpaper preparation and review while enhancing collaboration within our audit practice.

CCH ProSystem fx Engagement by Wolters Kluwer

This software is used to perform the audit, retains the electronic workpapers and supporting documentation, performs project tracking and facilitates quality engagement review.

Artificial Intelligence (AI)

Eide Bailly's approved AI tools are Microsoft CoPilot and Ask Blue J. Microsoft CoPilot is available to be used throughout the organization to securely automate and enhance processes. Ask Blue J is available for use in our tax practice to research and analyze complex tax matters.

Our approved AI solutions are supported by a rigorous commitment to security, privacy, and compliance. All client data remains within our secure U.S. based environments and is never used to train external models. We leverage trusted platforms and enterprise-grade controls to ensure data protection, transparency, and traceability at every stage.

Flexibility to Meet Your Needs

Eide Bailly performs all engagements in a paperless environment. As a technology-driven firm, we've seen no issues in performing audit procedures off-site from our clients. We utilize tools, such as using Microsoft Teams, which allows us to communicate with our clients face to face, while sharing screens, to make the process as seamless as possible. We host webinars to educate our clients on changing circumstances and how to successfully navigate those changes. We have no concerns completing this audit remotely should the City desire it. We'll discuss with management which approach, remote versus on-site, works best for you.

Analytical Procedures

Analytical procedures will be applied throughout general planning to improve our understanding of your operations and to identify audit areas for increased attention. These will assist in planning the nature, timing and extent of other procedures, and will be applied to all balance sheet, revenue/receipt and expense/expenditure areas. Procedures include the comparison of current year to prior year and budget amounts. Areas that show results different from those anticipated or planned will be further investigated to determine the validity of the variance.

> **During Year-end Fieldwork:** Analytical procedures are used to test whether errors affecting account balances or classes of transactions have occurred by comparing the recorded amount with an independently developed expectation of that amount. The expectation is developed in such a way that a significant difference between the expectation and the recorded amount is indicative of a financial statement misstatement, unless we can obtain and corroborate explanations for the difference. Analytical procedures are a natural extension of our understanding of your business because the key factors that influence your business may be expected to affect the financial data.
>
> **During Reporting:** Our last step is to perform a final analytical review at the financial statement level to ensure we comprehensively understand the financial statements during the audit engagement and to determine whether the financial statements are appropriately presented and contain appropriate disclosures. Such final analytical procedures highlight and explain significant changes from the previous year and ensure such changes are consistent with the knowledge of your business and our audit evidence.

> These procedures typically consider trends based on several previous years, instead of comparison only with the prior period.

Internal Control Structure

A significant aspect of the planning process involves understanding each reporting unit's internal control environment, including IT controls and, where relevant, testing of internal controls. The following is a summary of our process regarding internal controls over financial reporting and compliance:

Internal Controls over Financial Reporting

Our approach will start with any documentation related to internal controls already developed. We review that documentation to obtain an overview of the internal control system and then conduct interviews with your staff to complete the documentation of our understanding related to internal controls and significant changes each year.

After conducting the interviews, we will evaluate the internal control system design and expected operating effectiveness for significant areas depending on the reporting unit. By completing control testing in these areas, we expect to reduce substantive testing to conduct an efficient audit. Our approach will be focused on key process controls or overall system controls, rather than detailed control processes. We will also focus on key IT related controls in areas such as revenue, payroll and claims, for more efficiency from an audit perspective relative to the control process.

Our risk-based approach incorporates control testing and substantive tests of balances, where appropriate. In certain areas that are not as significant, we will conduct the audit using a primarily substantive approach. Our experience is that substantively auditing a balance rather than completing an extensive control test is often more efficient and effective.

Internal Controls over Compliance

Our approach for internal controls over compliance associated with federal programs is similar to the approach regarding internal controls over financial reporting related to accumulation, documentation and evaluation of the control environment.

Test of controls over compliance are required for major federal programs. Our approach identifies key controls applicable to direct and material compliance requirements for testing, as well as incorporating results from tests of internal controls over financial reporting and IT.

The approach to understand your internal controls includes:

- Interview City personnel.
- Review organizational charts, accounting and procedure manuals and programs.
- Complete internal control questionnaires.
- Write up system narratives.
- Evaluate items selected for testing.
- Review controls over financial information systems.

The timely completion of this work allows us to perform our work efficiently and promptly communicate any potential recommendations.

In addition, our engagement approach is based on:

- Observations we believe will help achieve objectives. We are pleased to respond to inquiries about financial or other business matters.
- The assistance to be provided by your personnel, including preparation of schedules and analyses of accounts, will be discussed with the finance department. Timely completion of this work will assist us in performing our work efficiently.

Determining Laws and Regulations Subject to Audit Test Work

During the planning process, we will also discuss with management and personnel the laws and regulations to which the City is subject. The objective will be to determine those laws and regulations that could have a material impact on the financial statements or are pertinent to your federal financial assistance programs. Our knowledge of such laws and regulations and *Government Auditing Standards* will be essential to the discussion. We are aware of the applicable requirements and consider them when determining the necessary audit procedures.

During our audit procedures, we will:

- Perform tests of compliance with certain provisions of laws, regulations, contracts and grants.
- Assess the risk of material misstatement resulting from violations of laws and regulations having a direct and material effect on the determination of financial statement amounts. These laws and regulations can relate to items such as budgetary compliance, purchasing compliance and cash and investment compliance, as well as single audit compliance, as applicable.
- Combine compliance tests of laws and regulations involving the inspection of documentation supporting transactions with substantive tests of transactions and tests of control procedures.

Our audit will meet all applicable federal and state requirements. Samples will be used to the extent necessary to support our conclusions on compliance with laws and regulations.

Drawing Audit Samples

We design our audit procedures for compliance using sampling procedures to result in sample items being selected on a random basis. To accomplish this, we utilize our data extraction software, TeamMate Analytics, to ensure our selections meet the established criteria while maintaining the random selection. We also use samples across different audit areas to be as efficient as possible while testing the necessary items to get comfortable with the applicable balances. We will select the appropriate sample size to support our conclusions in compliance with laws and regulations. We will use confirmations in the areas of cash and investments, receivables and other areas deemed necessary.

Identification of Potential Audit Problems

Eide Bailly understands the potential for problems that may arise while conducting our audit and we are prepared to address any issues with you as they arise. We're committed to making our relationships work and do what it takes to make our clients feel comfortable even if it means late-night conference calls.

We will also work our schedule so when we finish scheduled fieldwork, we will be 95% done with the audit and any wrap-up will be related to report issues. We believe we have a system in place that, combined with the experience we have gained, will translate to meeting your reporting deadlines with a smooth and efficient audit.

As noted above, our service model does not view the audit process as an annual “event.” Instead, we communicate with management on an ongoing basis and keep you apprised of accounting pronouncements, changes in regulations and other changes that may impact the City.

Our communication with management will include the following:

- Personal interaction between the team serving the City and management in the form of meetings, phone calls and emails. We like to be involved with clients throughout the year to help address ongoing issues that impact your operations, and schedule quarterly calls to stay in touch.
  Our preferred communication is through face-to-face meetings, or at least phone conversations. We value your time and attempt to keep meetings relevant, appropriate and productive.
- Status updates as audits progress with appropriate members of management through oral and written communications.
- Ongoing communication of important regulatory changes and accounting updates occurs via email, shortly after the changes are announced or finalized.
- Occasional webinars and seminars on topics of critical interest to our government clients.

Under this approach, we will discuss specific preferences you have in communicating with us including frequency and style.

As we get to know your organization, our process will become increasingly customized to the City, yet it will still follow the framework we have put together as guidelines our staff are expected to embrace as part of our service culture.

Most audits have issues that arise from time to time; however, we will resolve these issues through frequent communications with you, and by helping you with implementation issues, adjusting journal entries or communications with GASB staff.

We're experienced in transitioning many clients from predecessor professional service providers. In each case, we worked closely with client personnel and accomplished the transition with minimal disruption of client activities. We further minimize the disruption to the City by staffing our first-year engagement with higher level resources, including managers and partners in detailed level work to assist with the set-up of documentation.

Assistance from Your Staff

Your service team will meet with the City’s management for initial planning and a pre-audit conference to discuss audit schedules and review prior year problems (if any). We'll then provide the City personnel a Prepared by Client Guide (PBC), which highlights the work papers and information needed for the engagement process. We'll hold meetings with the accounting personnel throughout the audit process determining the list of open items and the plan to finalize those items.

During the engagement, our use of the City personnel will include answering questions, updating schedules, addressing issues identified, and obtaining support documentation. Our processes focus on performing the engagement efficiently, which includes constant communication amongst the team members so we're not asking redundant questions or requesting the same document several times. We also hold weekly meetings with management to determine the audit status and any outstanding items to be addressed. This keeps the number of hours needed by the City personnel to a minimum.

We ask our clients to have the requested schedules, documentation, confirmations, and financial statements prepared by the requested dates. Having these items prepared before we arrive for final fieldwork ensures the success of meeting the mutually agreed upon deadlines.

Multi-Year Approach

We attempt to retain the majority of the audit team in order to develop a historical perspective of the operating and control environment of the City. This allows us a deeper understanding of the risks surrounding the City and the ability to perform a thorough audit without a learning curve. Our preliminary review results in a planned calendar of audit events, timing and expectations based on the budgets and related materials, organizational charts, manuals and programs, and financial and other management information systems.

We also have the resources to change your engagement team while retaining the organizational insight we gain over the years, if you think you would benefit from auditor rotation. Eide Bailly's government professionals have extensive experience in the industry and an important advantage from the firm's focus on continuing education. These individuals are well positioned in organizations associated with government entities, such as the AICPA and GAQC, the primary purpose of which is to promote the importance of quality government audits, and have held leadership roles in the GFOA.

We will be available throughout the year as a valuable resource to answer questions, have discussions and confirm the appropriate accounting treatment for unique or infrequent transactions.

Maintaining Positive Relationships

Our number one goal is to meet the City's expectations while providing the necessary required audit services. We work with our teams to provide the best client service and select team members based on that goal. However, there are times we may not meet that expectation or fall short in meeting client satisfaction. When those times occur, we admit our shortcomings and meet with management to determine on an agreed upon plan to improve those areas.

As the engagement partners, **Nathan Edelman** and **Ahmad Gharaibeh** are responsible for monitoring the City's satisfaction of our services and will meet with management during the year to evaluate the overall satisfaction and make any necessary adjustments.

Our clients know and respect us for our positive culture — we're also proud to be **ranked in the 2025 Vault Top 25 Accounting Firms list for client interaction.** Negative comments are relatively infrequent. Over the past three years, Eide Bailly's Net Promoter Score (NPS) has maintained at or been near 70. For context, the professional survey firm ClearlyRated reports an average NPS of 38 for the accounting industry. While we know our score reflects a high level of satisfaction, we're committed to consistent and regular improvements to drive continual improvements for our client base.



The Right Choice for the City of Campbell

Our longstanding relationship with the City has allowed us to build efficiencies into the audit process to enable an efficient and effective audit process. We will continue to leverage this historical knowledge to provide value to the City beyond our assurance engagement.

We understand and recognize the careful consideration that the City must undertake when determining whether to continue with Eide Bailly as your current accounting firm or transition to a new firm. Other firms responding to your proposal request will highlight their abilities to create a smooth transition; however, the reality is that a transition will cause some inconvenience to the City's management and staff. Sometimes circumstances exist that may ultimately drive your decision to switch firms, but we hope to highlight all the reasons not to.

The following are some of the many reasons why we think our relationship with the City continues to be the best fit:

- Partner rotation requirements allow us to provide a fresh, objective view of the audit without causing additional disruption by replacing the entire audit team or approach.
- Our extensive experience in the higher education industry extends firmwide and continues to provide additional resources at the City's disposal.
- Inquiries from management regarding technical issues, including phone calls throughout the year, are not billed separately and reflect our commitment to serve you beyond traditional offerings.
  Our philosophy is to be proactive in our conversations with management, rather than identify potential issues during the audit engagement.
- Our willingness to be a trusted advisor extends beyond management, as demonstrated by recommendations and discussions on numerous occasions.

Advantages of Working with Us

Depth of Resources
We have the ability to rotate partners to provide a fresh, objective view.

Additional Offerings
Extensive experience extends firmwide and continues to provide additional resources at your disposal.

Senior-Level Involvement
Partners and managers are extensively involved throughout the audit process.

Proactive Communication
We're responsive and direct, and we'll continue to present information relevant to decision-making.

A Trusted Advisor
We strive to be your trusted advisor, making recommendations and identifying mutually beneficial business opportunities.

- We have demonstrated our responsiveness in returning email communications and phone calls so that you receive answers to inquiries on a timely basis.
- We have addressed difficult conversations with management and are direct in our communications.
- We continue to present management and the audit committee with important information that is relevant to decision making.
- Our partners and managers spend extensive time in the field, so any issues identified are resolved in the field and not at the conclusion of the audit.

Eide Bailly has made a commitment to provide you with a level of service and attention that surpasses our competitors, and more importantly, makes you feel as valued as you are.

Exceeding Expectations and Achieving Goals

For us, work goes beyond mere tasks; we view it as an opportunity to assist you in addressing challenges, reaching objectives, and following your passions. After carefully assessing your requirements and investing time in understanding the City, we believe we're an ideal fit for this opportunity.

We're committed to being responsive, reliable advisors and would be glad to answer any questions as you evaluate next steps. We want to make sure you have everything you need to make your decision.

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We Want to Work with You

Our goal objective is simple: to help you move forward with confidence. Whether it's protecting what you've built, improving performance, or uncovering new ways to grow, Eide Bailly is here to offer thoughtful support and practical solutions. We look forward to working with you.

Requested Contract Exceptions

We have suggested modifications to the sample contract to conform with firm policies and professional standards, but we are happy to talk about concerns and finalize language that works for both parties.

Request for Proposals (RFP) Financial Auditing Services
RFP, Section 10.B.C Firm Qualifications and Experience
In addition, the Proposer shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with State regulatory bodies or professional organizations. **Comments:** *The firm and its partners, as well as our clients, may periodically be the subject of investigations, formal or informal inquiries, or requests for information from a variety of regulatory agencies. It is the policy of the firm not to discuss these matters, or any client-related matters, outside of the firm. It is the firm's opinion that none of these activities have a material impact to the firm.*
RFP, Section 10.B.D Partner, Supervisory and Staff Qualifications and Experience
Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express written permission of the City. However, in either case, the City retains the right to approve or reject replacements, which shall not unreasonably be withheld or delayed. **Comments:** *The firm must retain at least some control over the personnel appropriate for the engagement. Client ability to remove or approve auditor personnel constitutes potential undue influence threat to auditor independence under AICPA Code of Conduct Rule 1.000.010.16.*
Consultant Services Agreement
Comments: *We have suggested some modifications to the agreement, but we are happy to talk about concerns and finalize language that works for both parties. Additionally, there are some terms that are not included that we consider important to us and standard in our line of work, such as limitation of liability and dispute resolution that we will want to address. We will also expect the City to sign our Statement of Work. We would like to discuss any prosed modifications and come to agreement on commercially reasonable terms.*
Agreement, Section 1.8 Duties of Consultant
Intentionally omitted. ~~In the course of the performance of this Agreement, Consultant shall act in the City's best interest as it relates to the project.~~ **Comments:** *A "best interest" standard is appropriate for other professional services, but frustrates the purpose of the audit.*
Agreement, Section 1.12 Duties of Consultant
This Agreement contains provisions that permit mutually acceptable changes in the scope, character or complexity of the work if such changes become desirable or necessary as the work progresses. Adjustments to the basis of payment and to the time for performance of the work, if any, shall be established by a written contract amendment (approved and executed by the parties~~City~~) to accommodate the changes in work. **Comments:** *The firm must maintain the ability to negotiate contractual terms, if needed.*
Agreement, Section 2.3 Duties of City
City shall review documents submitted by Consultant and shall render ~~decisions~~ responses pertaining thereto as promptly as reasonably possible. **Comments:** *Language modified to reflect the nature of professional services, where deliverables are based on independent professional judgment and cannot be rejected simply due to disagreement with conclusions.*

Agreement, Section 4.4 Subconsultants

If at any time, the City reasonably and in good faith determines any subcontractor is incompetent or unqualified, Consultant will be notified and will be expected to immediately cancel the subcontract.

Comments: *Client ability to remove or approve auditor engagement team members constitutes potential undue influence threat to auditor independence under AICPA Code of Conduct Rule 1.000.010.16.*

Agreement, Section 5. Ownership of Documents and Materials

All original drawings, documents, papers, data, materials, photographs, negatives and other work products specifically prepared by the Consultant and/or its subconsultants and required to be delivered to the City in the performance of the services encompassed in this Agreement (whether in printed or electronic format) ("project-related documents and materials") shall be the property of the City upon payment in full and may be used on this project without the consent of the Consultant or its subcontractors.[1] City acknowledges that such drawings, documents, and other items are instruments of professional services intended for use only on the subject project. Consultant agrees that all copyrights which arise from creation of the Project-related documents and materials pursuant to this Agreement shall be vested in the City and waives and relinquishes all claims to copyright or other intellectual property rights in favor of the City. Any project-related documents and materials related to this Agreement shall be confidential, not to be used by the Consultant on other projects or disclosed to any third party, except by agreement in writing by the City, except as required by law, except as required by applicable professional standards, or except as otherwise provided herein.[2] Upon the completion or termination of this Agreement for any reason, the City shall be entitled to receive, and Consultant shall promptly provide to the City upon request, all finished and unfinished project-related documents and materials, produced or gathered by or on behalf of Consultant that are in Consultant's possession, custody or control. Consultant may retain copies of said documents and materials for its files. In the event of termination, any dispute regarding ~~compensation or~~ damages shall not hinder, prevent, or otherwise impact the City's right to promptly receive and use such documents and materials which are the sole and exclusive property of the City.[3]

Comments: *[1] This language suggests that all of the firm's work papers will become the client's property. An auditor must protect the privacy of its audit strategy, such as materiality calculations and testing thresholds. In addition, there are unnecessary risks and unintended consequences for the firm and client if work papers are subject to state or federal open records laws. Lastly, the firm is a provider of professional services and must retain the ability to perform similar services for future clients. In lieu of complete transfer of all ownership rights associated with all work performed under the agreement, firm is glad to transfer ownership rights in contract deliverables. It is better for the firm and client that methods, tools, know-how, templates, workpapers, and the like remain the firm's property. [2] Some disclosures are required by law (e.g., subpoena) or professional standards (e.g., mandatory peer review, where the reviewers are held to the same level of confidentiality as the firm providing the services to the client). [3] The City owns the document for which it has paid.*

Agreement, Section 6.1 Termination

Notwithstanding any other provision of this Agreement, City may terminate this Agreement at any time, with or without cause, in its sole discretion, by giving notice in writing to Consultant not less than <# OF DAYS> calendar days prior to an effective termination date. In the event of such termination, Consultant shall have the right and obligation to immediately assemble the work then in progress for the purpose of completing the work and turning over all materials and documents which would have been required to be delivered to City had the contract not been terminated.

Comments: *Language added to align deliverables due after termination with Section 5.*

Agreement, Section 6.2 Termination

In the event of such termination, Consultant shall be compensated for all work and services performed to the point of termination in accordance with the payment provisions set forth in Section 3.1~~, unless the termination is for cause, in which event Consultant need be compensated only to the extent required by law~~.
Comments: *Compensation contingent on whether the City asserts "cause" creates an unworkable undue influence threat to auditor independence under AICPA Code of Conduct Rule 1.000.010.16.*

Agreement, Section 6.3 Termination

Upon notice of termination by City, the Consultant will immediately act to not incur any additional obligations, costs or expenses, except as may be reasonably necessary to terminate its activities. All finished or unfinished work or documents procured or produced under the Agreement which would have been required to be delivered to City had the contract not been terminated will become property of the City upon payment in full ~~the termination date~~.[1] In the event of Consultant's failure to perform pursuant to the Agreement, the City reserves the right to obtain services elsewhere and seek to hold Consultant ~~will be~~ liable for the difference between the prices set forth in the terminated Agreement and the actual cost to the City.[2] Termination of the Agreement pursuant to this paragraph shall not relieve the Consultant of any liability to City for additional costs, expenses, or damages sustained by City due to failure of the Consultant to perform pursuant to the Agreement. ~~City may withhold any payments to Consultant for the purpose of set off until such time as the exact amount of damages due City from Consultant is determined.~~[3] After the effective date of termination, Consultant will have no further claims against the City under the Agreement. No other compensation will be payable for anticipated profit on unperformed services.

Consultant may terminate this Agreement annually after the provision of the deliverable, with sixty (60) days written notice.[4]

Comments: *[1] This language suggests that all of the firm's work papers will become the client's property. An auditor must protect the privacy of its audit strategy, such as materiality calculations and testing thresholds. In addition, there are unnecessary risks and unintended consequences for the firm and client if work papers are subject to state or federal open records laws. Lastly, the firm is a provider of professional services and must retain the ability to perform similar services for future clients. In lieu of complete transfer of all ownership rights associated with all work performed under the agreement, firm is glad to transfer ownership rights in contract deliverables. It is better for the firm and client that methods, tools, know-how, templates, workpapers, and the like remain the firm's property. [2] Entitlement to relief is not a foregone conclusion. [3] Withholding of payment due for work performed is an adverse interest threat to auditor independence. [4] The firm should maintain some termination right to accommodate changing needs of the parties and to protect auditor independence.*

Agreement, Section 9.1 Insurance and Indemnification

With respect to all matters other than those covered by the foregoing paragraph, Consultant agrees to indemnify~~, defend (with counsel reasonably satisfactory to the City)~~ and hold harmless the City,[1] its officers, officials, directors, agents representatives, volunteers, and employees to the fullest extent allowed by law from and against any and all claims, actions, causes of action, losses, damages, liabilities and costs of every nature, including attorneys' fees and costs (collectively, "Losses") including but not limited to all claims, actions, causes of action, losses, damages, liabilities for property damage, bodily injury, or death, and all costs of defending any claim, caused by or arising out of, or alleged to have been caused by or arise out of, in whole or in part, Consultant's performance under this Agreement, except for any claims, actions, causes of action, losses, damages, costs or liabilities proximately caused by the ~~sole~~ negligence or ~~willful~~ misconduct of City. City shall not be liable for acts of Consultant in performing services described herein.[2]

Comments: *[1] The firm cannot assume the duty to defend a client for claims arising from the firm's actual or alleged errors and omissions in the performance of professional services. The firm's professional liability policies are indemnity policies only. They do not provide a defense to the firm or its clients. Assuming a duty to defend places professional liability coverage at risk (problematic for both the firm and the client) and puts firm*

in position where any defense obligation is borne solely by firm and its partners. Further, assuming a defense has the potential to violate AICPA Conduct Rule 1.228.020. Under that rule, an auditor cannot indemnify an "attest client for damages, losses, or costs arising from lawsuits, claims, or settlements that relate, directly or indirectly, to the attest client's acts." Finally, to the extent auditor and client disagree about who is responsible for an alleged loss, assumption of a defense may create an adverse interest threat to auditor independence. If there is a disagreement between the firm and our client, we could not be represented by the same attorneys, nor could we assume the legal fees for a client to bring an action against us. [2] Use of the word "sole" suggests that the firm is required to indemnify where indemnitees are partially responsible for the loss. This is prohibited by AICPA Conduct Rule 1.228.020. Under that rule, an auditor cannot indemnify an "attest client for damages, losses, or costs arising from lawsuits, claims, or settlements that relate, directly or indirectly, to the attest client's acts."

Agreement, Section 9.2.B Minimum Scope of Insurance

2. For Automotive Liability: ISO CA 00 01 06 92 including symbol 8 (hired autos only) and 9 (non-owned autos only)~~1(any auto);~~ and

Comments: *Consultant does not own any autos and therefore does not have "Any Auto" coverage (symbol 1).*

Agreement, Section 9.2.D Deductible and Self-Insured Retention

~~Any deductibles or self-insured retention must be declared to and approved by the City, and shall not reduce the limits of liability. At the option of the City, either: the insurer shall reduce or eliminate such deductibles or self-insured retention as respects the City, its agents, officers, attorneys, employees, officials and volunteers; or the Consultant shall procure a bond guaranteeing payment of losses related to investigations, claim administration, and defense expenses.~~ Policies containing any self-insured retention provision shall provide or be endorsed to provide that the self-insured retention may be satisfied by either the named insured or the City.

Comments: *The amount of the firm's self-insured retention (SIR) is the firm's confidential business information that, as a matter of longstanding firm policy, is not disclosed outside the firm. In lieu of disclosure, the firm would be glad to provide a letter from its insurers stating (in effect) that the amount of the firm's SIR is reasonable and appropriate given factors such as the applicable market and the firm's financial resources to pay for same.*

Agreement, Section 9.2.E Other Insurance Provisions

All Coverages except Professional Liability: Any unintentional failure to comply with reporting provisions of the policies shall not affect coverage provided to the City; and unless otherwise approved by the City, each insurance policy required by this clause shall be endorsed to state that coverage shall not be canceled by either party, except after thirty (30) days prior written notice by regular mail has been given to the City, or ten (10) days for cancellation for non- payment of premium.

Comments: *Since this coverage provides no coverage directly to our client, the insurer/policy will not provide notice of cancellation to any other third parties such as clients. Consultant can provide this notice to our clients.*

Agreement, Section 9.2.H Acceptability of Insurers

Without limiting Consultant's indemnification provided hereunder, the policies of insurance listed in Article 9.2 of this Agreement are to be issued by an issuer with a current A.M. Best Rating of A:V and who is authorized or otherwise legally allowed to transact business in the State of California, unless otherwise approved by the City.

Comments: *Consultant's insurance is issued on a surplus lines basis.*

Agreement, Section 10.10 Miscellaneous

Consultant shall perform the work and services under this Agreement in good faith and consistent with applicable law and professional standards~~owes the City a duty of undivided loyalty in performing the work and services under this Agreement~~, including, but not limited to, the obligation to refrain from having economic interests and/or participating in activities that conflict with the City's interests in respect to the work and/or services and project…

Comments: *A "duty of undivided loyalty" is problematic for auditors, who must maintain independence, not loyalty to the client.*

Agreement, Section 10.11 Miscellaneous

…Consultant further agrees that it shall ~~defend,~~ indemnify and hold City harmless against any claim, action or litigation (including but not limited to all judgments, costs, and attorney's fees) that may result from denial by City of a CPRA request for information arising from any representation, or any action (or inaction), by the Consultant.

Comments: *The firm cannot assume the duty to defend a client for claims arising from the firm's actual or alleged errors and omissions in the performance of professional services. The firm's professional liability policies are indemnity policies only. They do not provide a defense to the firm or its clients. Assuming a duty to defend places professional liability coverage at risk (problematic for both the firm and the client) and puts firm in position where any defense obligation is borne solely by firm and its partners. Further, assuming a defense has the potential to violate AICPA Conduct Rule 1.228.020. Under that rule, an auditor cannot indemnify an "attest client for damages, losses, or costs arising from lawsuits, claims, or settlements that relate, directly or indirectly, to the attest client's acts." Finally, to the extent auditor and client disagree about who is responsible for an alleged loss, assumption of a defense may create an adverse interest threat to auditor independence. If there is a disagreement between the firm and our client, we could not be represented by the same attorneys, nor could we assume the legal fees for a client to bring an action against us.*

Agreement, Section 10.12 Miscellaneous

…In the event either party is prevented or delayed in the performance of its respective obligation by reason of such Force Majeure, there may be an equitable adjustment of the schedule and Consultant compensation ~~based on City's sole discretion~~.

Comments: *Language modified to align with time and materials billing and to avoid creation of an undue influence threat to auditor independence under AICPA Code of Conduct Rule 1.000.010.16.*

Agreement, Section 10.15 Miscellaneous

Intentionally omitted. ~~Each party acknowledges that it has reviewed this Agreement and that the normal rule of construction to the effect that any ambiguities are to be resolved against the drafting party shall not be employed in the interpretation of this Agreement.~~

Comments: *The legal standard is that a contract is interpreted against the drafter. We will consider this subject to agreement on all other terms.*

January 8, 2026

Cost Proposal for Financial Auditing Services

City of Campbell

Submitted By:

Name of Firm	Eide Bailly LLP
Certification:	As partners of Eide Bailly, **Ahmad Gharaibeh** and **Nathan Edelman** are entitled to represent the firm, empowered to submit this bid and authorized to sign a contract with the City.



Eide Bailly

XIII. ATTACHMENT A - Audit Cost Proposal Form

Service	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
#1 City Audit and #4 Related Reports	$53,450	$54,786	$56,156	$57,560	$58,999
#2 Single Audit and Related Reports	$2,000	$2,050	$2,101	$2,154	$2,207
#3 Gann Limit Review Report	$1,500	$1,538	$1,576	$1,615	$1,656
#5 Measure O Audit Report	$1,550	$ N/A	$ N/A	$ N/A	$ N/A
#6 West Valley Solid Waste Management Authority (JPA)	$9,000	$9,225	$9,456	$9,692	$9,935
#7 TDA Article 3 Audit	$1,500	$1,538	$1,576	$1,615	$1,656
#8 BSCC ORT Grant	$ N/A	$1,500	$ N/A	$ N/A	$ N/A
Out of Pocket Expenses -Meals and Lodging -Transportation -Other	 $ - $ - $ -	 $ - $ - $ -	 $ - $ - $ -	 $ - $ - $ -	 $ - $ - $ -
Total for Fiscal Year (not-to-exceed) *Without Optional Items*	$69,000	$70,637	$70,865	$72,637	$74,453
Optional Items #5 Measure O Annual Report (future years) #9 FTR #10 Street Report #11 GASB 68/75	 $ N/A $ 3,000 $ 1,500 $ 1,000	 $ 1,589 $ 3,075 $ 1,538 $ 1,025	 $ 1,629 $ 3,152 $ 1,576 $ 1,051	 $ 1,670 $ 3,231 $ 1,615 $ 1,077	 $ 1,712 $ 3,312 $ 1,655 $ 1,104
Total for Fiscal Year (not-to-exceed) *With Optional Items*	**$74,500**	**$77,864**	**$78,273**	**$80,230**	**$82,236**

XIV. ATTACHMENT B - Estimate of Cost

Name of Firm: Eide Bailly LLP

Address: 4040 Campbell Ave. Ste 200 | Menlo Park, CA 94025

Contact Name: Ahmad Gharaibeh, Partner

Contact Phone #: 650.223.6103

Contact Fax #: 650.645.7393

Contact E-mail: agharaibeh@eidebailly.com

Auditor's Standard Billing Rates

Position	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**
Partner	$ 300	$ 308	$ 316	$ 324	$ 332
Manager	$ 180	$ 185	$ 190	$ 195	$ 200
Senior Auditor	$ 130	$ 133	$ 136	$ 139	$ 142
Staff Auditor	$ 100	$ 103	$ 106	$ 109	$ 112
Clerical	$ 75	$ 77	$ 79	$ 81	$ 83
Other	$ -	$ -	$ -	$ -	$ -



PREPARED BY
LSL, LLP
Certified Public Accountants
License Number 2584

TECHNICAL PROPOSAL

City of Campbell

Financial Auditing Services

Date of Submission: January 9, 2025
Valid for 90 Days

Authorized by:
Brandon Young, CPA, Partner
Brandon.Young@lslcpas.com
500 Capitol Mall., Suite 2350
Sacramento, CA 95814
(916) 503-9691

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Transmittal Letter

January 9, 2025

City of Campbell
Office of the City Clerk
70 N. First Street
Campbell, CA 95008

Dear Evaluation Committee,

LSL, LLP (“LSL”) is pleased to present our proposal for Financial Auditing Services, and we value the opportunity to demonstrate our professional qualifications and commitment to excellence to the City of Campbell (“City”).

This proposal details our understanding of the scope of work outlined in the City’s RFP and showcases our firm’s experience, knowledge, and creative problem-solving capabilities in governmental auditing. Our government assurance team specializes in high-quality governmental audits aligned with GAAS and current GASB pronouncements. We prioritize accuracy and thoroughness while ensuring timely report delivery. Our commitment to effective collaboration and transparency with the City safeguards the integrity of its financial reporting and compliance with all regulatory requirements.

We understand that the City of Campbell is seeking a qualified firm to audit its financial statements for a contract period of three (3) fiscal years, beginning with the fiscal year ending June 30, 2026, through 2028, with the option to extend for two years, extending through 2030. This includes expressing an opinion on the fairness of the City‘s financial statements, performing a Single Audit, performing agreed-upon procedures on the Gann Appropriations Limit, conducting audits and reports on Measure O Audit Report, West Valley Solid Waste Management Authority Audit Report, TDA Article 3 Audit, audit the California Board of State and Community Corrections as part of the Organized Retail Theft Prevention Grant Program (BSCC ORT Grant), as well as the optional engagements to prepare and file the Financial Transactions Report and Annual Street Report, and GASB 68/75 assistance.

At LSL, our Government Services team isn’t just another department – it’s the backbone of our firm. With a robust team of 60+ audit and consulting professionals, we bring decades of experience and highly specialized industry knowledge dedicated to serving state and local governments across the United States. Our expertise has shaped efficient procedures and streamlined work plans that deliver results. With unequaled government experience, we are confident that LSL is the best-qualified accounting firm for the City.

AUTHORIZED REPRESENTATIVE

Brandon Young is the designated Engagement Partner who will serve as the primary point of contact for this proposal. He is authorized to make representations on behalf of our firm and can be reached directly by phone at (916) 562-1579 or by email at Brandon.Young@lslcpas.com. Please contact Brandon for any clarification or contract negotiations related to this proposal.

We affirm that our proposal fully aligns with all terms, conditions, and requirements outlined in the City's RFP. Our proposal is a firm and irrevocable offer for ninety (90) calendar days following the closing date of the receipt of proposals.

We welcome the opportunity to discuss any aspect of our proposal to ensure your complete satisfaction.

Sincerely,



Brandon Young, CPA, Partner
LSL, LLP
500 Capitol Mall., Suite 2350
Sacramento, CA 95814
(916) 503-9691

Detailed Proposal

LICENSE TO PRACTICE IN CALIFORNIA

LSL is a public accounting firm licensed by the State of California Department of Consumer Affairs as a Public Accounting Partnership. Additionally, we are members of the American Institute of Certified Public Accountants (AICPA) and the California Society of Certified Public Accountants (CalCPA). All key members assigned to this engagement are licensed or are in the process of obtaining their license as Certified Public Accountants by the State of California.

Business License

LSL affirms that we will obtain and maintain active business licensure with the City of Campbell upon award of contract.

INDEPENDENCE

LSL meets the independence requirements set forth by the *Government Auditing Standards*. Our partners have no ownership in any other business organization that currently or will potentially provide services, supplies, materials, or equipment to the City. We annually distribute a listing of our firm's clients to all employees to ensure that any possible independence threats are properly documented and reviewed.

FIRM QUALIFICATIONS AND EXPERIENCE

History & Size

LSL, LLP is a limited liability partnership and is not a wholly owned subsidiary of a parent company.

LSL was established in 1929 and has grown as a leader in the government sector. Our full-service accounting firm is powered by a dynamic team of 15 partners, 4 principals, and 165 employees. We proudly serve over 100 municipal clients, including counties, cities, water and electric utility districts, and special-purpose government agencies. Our dedicated government sector encompasses the following major classifications: attestation, compliance, consulting, outsourced accounting and reporting, year-end close assistance, interim staffing, strategic planning, and tax services.

Location

OUR OFFICES

Irvine, CA
500 Technology Drive, Suite 350
Irvine, CA 92618
Phone: (949) 829-8299

Sacramento, CA
500 Capitol Mall., Suite 2350
Sacramento, CA 95814
Phone: (916) 503-9691

Phoenix Metropolitan Area, AZ
950 W. Elliot Rd., Suite 110
Tempe, AZ 85284
Phone: (480) 424-7855

The Woodlands, TX
21 Waterway Avenue, Suite 30089
The Woodlands, TX 77380
Phone: (936) 828-4587

The Sacramento office is available to locally support the City; however, we regularly share staff and resources across our offices to leverage the virtual footprint of our government team that spans across the United States. This collaborative approach ensures that you receive the highest level of industry-specialized service while maintaining a streamlined, reliable audit and comprehensive coverage.

LSL's Government Team Resources

Our governmental staff consists of three (3) Partners, one (1) Director, four (4) Senior Managers, five (5) Managers, nine (9) Supervisors, and twenty (20) Professional Staff.

Number and Nature of Staff Assigned to the City

Five (5) LSL staff will be assigned to the audit portion of the engagement: an engagement partner, a concurring partner, a project manager, an audit manager, and an in-charge. Detailed team information can be found in **PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE** on page **10**. All audit staff will be employed by LSL on a full-time basis and have extensive experience providing auditing services for cities, counties, and special-purpose government agencies.

LSL will not be subcontracting any portion of the City's audit. All staff assigned to the. However, LSL does collaborate with a third-party for the preparation of the SCO (State Controller's Office) reports to ensure that the reports are prepared and filed correctly and timely by experts in those reports.

Our educational programs are designed to provide our team members with the knowledge and skills necessary to deliver high-quality services to our clients. We offer a variety of training opportunities, including those provided by CalCPA, AICPA, Government Audit Quality Center, and Government Finance Officers Association (GFOA).

Staff Continuity

To ensure the quality of our staffing, we have established firm policies that prioritize the continuity of engagement teams, except in cases where an employee has left the firm or has been promoted. In the event of any changes in staffing at the Manager position and above, LSL will first seek written permission from the City.

Current List of Municipal Clients

A current list of municipal clients can be found in **APPENDIX A – CURRENT LIST OF MUNICIPAL CLIENTS** *on page* **29**, which includes LSL's most significant engagements conducted within the last three (3) years that are similar to the engagement described in this request for proposal.

GFOA Award Program

LSL understands the significance of obtaining and maintaining the Certificate of Excellence in Financial Reporting from the GFOA. We have prepared financial statements and footnote disclosures for many of our local government clients who have received this award. Our governmental partners, managers, and seniors are closely involved in the preparation of these reports. Clients currently receiving the GFOA award are also noted in **APPENDIX A – CURRENT LIST OF MUNICIPAL CLIENTS.**

Single Audit Experience

Our firm has extensive experience in performing Single Audits for local government agencies under the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, Audit Requirements of Federal Awards (Uniform Guidance), and the United States Office of Management and Budget (OMB). **APPENDIX A – CURRENT LIST OF MUNICIPAL CLIENTS** also includes a list of government audit clients for which a Single Audit has been performed in the last fiscal year. Additionally, the table on the following page highlights recent examples of federal programs audited by LSL.

Federal Granting Agency	AL #	Name of Program
U.S. Department of Agriculture	10.557	Special Supplemental Nutrition Program for Women, Infant, and Children
U.S. Department of Housing & Urban Development	14.195	Section 8 Housing Assistance Payment Program
U.S. Department of Housing & Urban Development	14.218	Community Development Block Grants/Entitlement Grants
U.S. Department of Housing & Urban Development	14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii
U.S. Department of Housing & Urban Development	14.239	HOME Investment Partnerships Program
U.S. Department of Housing & Urban Development	14.856	Lower Income Housing Assistance Program Section 8 Moderate Rehabilitation
U.S. Department of Housing & Urban Development	14.871	Section 8 Housing Choice Vouchers
U.S. Department of Transportation	20.106	Airport Improvement Program
U.S. Department of Transportation	20.205	Highway Planning and Construction
U.S. Department of Transportation	20.507	Federal Transit Formula Grants
U.S. Department of Treasury	21.019	Coronavirus Relief Fund (CRF)
U.S. Department of Treasury	21.027	Coronavirus State and Local Fiscal Recovery Funds (SLFRF)
U.S. Environmental Protection Agency	66.458	Capitalization Grants for Clean Water State Revolving Funds
U.S. Department of Health and Human Services	93.563	Child Support Enforcement
U.S. Department of Health and Human Services	93.667	Social Services Block Grant
U.S. Department of Health and Human Services	93.676	Unaccompanied Alien Children Program
U.S. Department of Health and Human Services	93.778	Medical Assistant Program - Medicaid Cluster
U.S. Department of Homeland Security	97.036	Disaster Grants- Public Assistance (Presidentially Declared Disasters)
U.S. Department of Homeland Security	97.067	Homeland Security Grant Program

Desk Review / Disciplinary Action

There have been no disciplinary actions against our organization since its inception. There have been no litigations against our firm in the past three years. Our Single Audit reports are desk reviewed either by the federal cognizant agency or the State Controller's Office acting as the Oversight Agency. LSL has never had a report rejected by any of these agencies and is highly regarded and recognized by the staff of the State Controller's Office for top-quality reports.

Peer Review

Our firm has participated in the AICPA Peer Review Program since its inception. All our peer reviews have covered governmental engagements and have received *pass* ratings. Our most recent peer review conducted by Spafford and Landry CPAs is provided on the following pages.

SPAFFORD AND LANDRY CPAs
HERE TO MAKE THE COMPLEX SIMPLE.

Patrick D. Spafford, CPA
Todd C. Landry, CPA
Licensed by the California Board of Accountancy
Member: American Institute of Certified Public Accountants

Report on the Firm's System of Quality Control

To Lance, Soll & Lunghard, LLP
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 Lance, Soll & Lunghard, LLP (the firm) in effect for the year ended May 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 on 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 the applicable 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 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 and employee benefit plan audits.

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.

1849 W. Redlands Blvd., #102, Redlands, CA 92373 · P.O. Box 8847 Redlands, CA 92375 • Tel 909-792-1852 · Fax 909-792-2015

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Lance, Soll & Lunghard, LLP in effect for the year ended May 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*. Lance, Soll & Lunghard, LLP has received a peer review rating of *pass*.

Stafford & Landry, Inc.

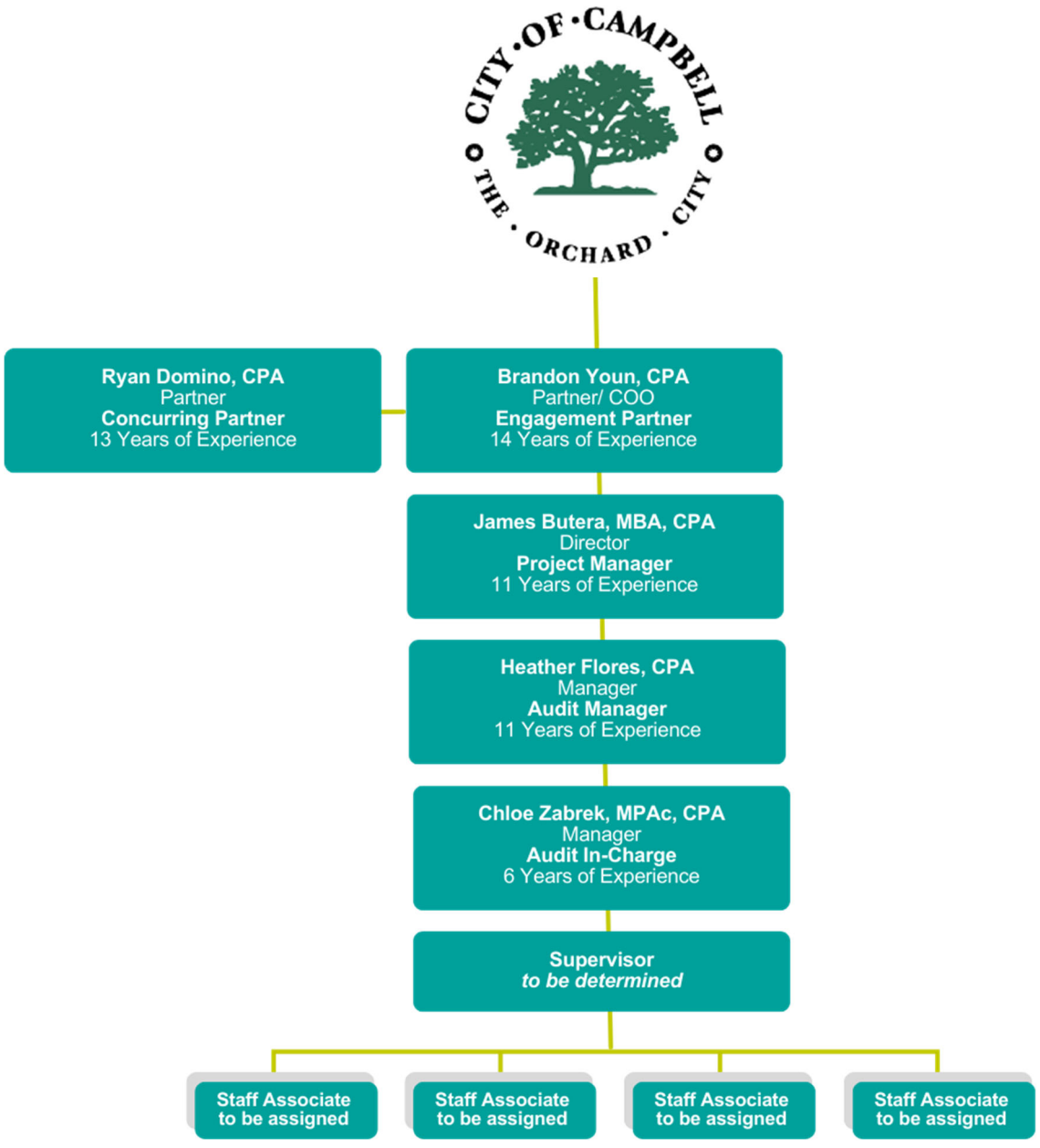
March 30, 2023

PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE

Principal Audit Staff Assigned to the City

ENGAGEMENT PARTNER	Brandon Young, CPA, Partner/ COO
CONCURRING PARTNER	Ryan Domino, CPA, Partner
PROJECT MANAGER	James Butera, MBA, CPA, Director
AUDIT MANAGER	Heather Flores, CPA, Manager
AUDIT IN-CHARGE	Chloe Zabrek, MPAc, CPA, Manager
AUDIT SUPERVISOR	To be determined

Organizational Chart





Brandon Young, CPA
Engagement Partner

Brandon is an expert in governmental accounting and auditing and trains our government team on the proper implementation of new GASB pronouncements, ensuring that our clients receive the highest level of service and expertise. Brandon is appointed to a 3-year term to serve the prestigious AICPA State and Local Government Expert Panel, further demonstrating his expertise in the field. Brandon also serves on the CalCPA Governmental Accounting and Auditing Committee, specific to the State of California, and he is responsible for numerous white papers and technical clarifications, including those for GASB 68, 75, and 87. His contributions to this committee have helped to shape the accounting and auditing practices of government organizations in California.



Ryan Domino, CPA
Concurring Partner

Ryan Domino has a strong technical focus and specializes in governmental accounting and auditing. He currently serves as a technical reviewer for the Government Finance Officers Association (GFOA) and regularly presents at our firm's annual GASB Update and at CSMFO's chapter meetings where he presents and trains on the latest GASB pronouncements. Ryan is an expert on Single Audit planning and execution and holds advanced certification from the AICPA. Ryan provides our clients with a competitive advantage as a member of GFOA's Special Review Committee for the Award for Excellence in Financial Reporting and able to provide valuable insights and recommendations to help organizations achieve excellence in financial reporting.

Engagement Team Resumes

Team resumes are available in **APPENDIX B – ENGAGEMENT TEAM RESUMES** *on page* **31**, which details the position of each team member in the firm, their educational background, and their years and types of experience. The resumes also provide information on relevant continuing education completed by the team members during the past three years. Proposed team members will be available for ninety (90) days from the proposal due date. LSL will promptly notify the City of any changes in key personnel prior to award.

Quality of Staff Assurance

LSL is committed to providing the City with a stable and experienced team that is dedicated to delivering a high-quality audit and exceptional service. We understand the importance of maintaining a strong and reliable team throughout the engagement, and we will work closely with the City to ensure that any staffing changes are handled with minimal disruption to the continuity of the engagement.

Continuing Education

At LSL, we strongly emphasize professional development and continuing education to ensure that our team members are up to date on the latest developments in governmental accounting and auditing. As a firm policy, all LSL government staff are required to complete a minimum of 40 hours of continuing education every year, with at least 24 hours in governmental accounting and auditing in a two-year period.

Additional Resources

The LSL team is comprised of top talent within the industry with comprehensive experience beyond governmental audit, accounting, and advisory services. When you partner with LSL, you gain access to the experience, knowledge, and resources of our entire team, including our consulting and technology teams. We are committed to helping finance departments thrive by providing the guidance, tools, and services that foster lifelong success for your finance team. We encourage our clients to tap into our full professional team of industry and product experts for your full-service consulting and staffing.



Financial & Compliance Audits



Consulting, Staffing & Training



ERP & Other Technologies



Kelly Telford, CPA
Consulting Partner

Kelly is a respected leader in public finance and is known for being a change agent and thought leader in organizational strategy. She has developed her expertise in public and local government accounting and auditing, financial forecasting, budget development, public utilities, investment management, grant management, human resources, and information technology. She has taught classes for GFOA and CSMFO and has presented at annual conferences for GFOA, CSMFO and GFOAA. She has previously served as Finance Director for the cities of Costa Mesa and Seal Beach as well as the Los Angeles Community Development Agency. Kelly has a proven track record of helping agencies identify operating inefficiencies assisted in departmental reorganizations, identify internal control challenges, completing year-end close procedures, and serving as an outsourced Finance Director. Her practical recommendations are instrumental in helping our team and our clients achieve a high-quality and efficient audit while providing valuable feedback for organizational improvements.

Prior Engagements with the City

LSL has had no previous engagements within the last five years with the City of Campbell.

Similar Engagements with Other Government Entities

MOST SIGNIFICANT ENGAGEMENTS

City of Burbank	
Contact	Craig Wood, Deputy Finance Director
Telephone	(818) 238-5500
Email Address	cwood@burbankca.gov
Dates of Service	2012 - Present
Total Hours	750
Type of Service	Audit of the City's ACFR; Housing Co Audit; Citywide Cash Handling Audit; EMS Membership Program; Burbank Airport; Tennis Center; AUP: Ambulence, BUSD, TPT; Burbank TOT; Feature Parking TPT Audit; Starlight Bowl AUP; Utility User's Tax; Golf Course Audit; Franchise Fees; Oracle; Burbank Housing Corp.
Engagement Partner	Brandon Young

City of Santa Monica	
Contact	Steve Gomez, MBA, CPA
Telephone	(310) 458-8272
Email Address	steve.gomez@santamonica.gov
Dates of Service	2016 - Present
Total Hours	800
Type of Service	Audit of City's ACFR which receives the GFOA award; in accordance with GASB. Single Audit; compliance audit of the City's Housing Successor; compliance audit of the City's Air Quality Management District revenues and expenditures; audit of the "Big Blue Bus" Enterprise Fund, National Transit Database (NTD) AUP; REAC submission, and application of AUP of City's GANN Limit calculation
Engagement Partner	Ryan Domino

City of Pasadena	
Contact	Armine Trashian, Controller
Telephone	(626) 744-4355
Email Address	atrashian@cityofpasadena.net
Dates of Service	2015 – 2019; 2023 – Present
Total Hours	800
Type of Service	Audit of the City's ACFR which receives the GFOA award, in accordance with GASB. Audit and preparation of financial statements for the City's Discretely Presented Component Units, the Rose Bowl Operating Company, the Pasadena Center Operating Company, the Pasadena Community Access Corporation and Single Audit in accordance with OMB Uniform Guidance. Review and issue a report on the calculation of the City's Appropriations Limit (GANN), as required by Article XIIIB Section 1.5 of the California Constitution.
Engagement Partner	Brandon Young

County of Yolo	
Contact	Tom Haynes, Interim Chief Financial Officer
Telephone	(530) 666-8050
Email Address	Tom.haynes@yolocounty.org
Dates of Service	2019 – present
Total Hours	800
Type of Service	Audit of the County's ACFR which receieves the GFOA award; in accordance with GASB. Single Audit; audit of County's Treasury, GASB 68 and 75 Employer Allocation Schedules
Engagement Partner	Ryan Domino

County of Placer	
Contact	Nicole Howard, Auditor-Controller
Telephone	(530) 889-4210
Email Address	nhoward@placer.ca.gov
Dates of Service	2024 - Present
Total Hours	1400
Type of Service	Audit of the County's ACFR, which receives the GFOA award; in accordance with GASB. Single Audit; REAC AUP Submisson; First 5 COmmission Audit, Western Placer Waste Management Authority Audit, GANN Limit AUP, Golden Sierra Job Training Agency Audit & SIngle Audit, Placer Mosquito Vector Control Audit, Placer County Treasury Review Panel
Engagement Partner	Christian Townes

CLIENT REFERENCES

City of Newark	
Contact	Krysten Lee, Director of Finance
Telephone	(510) 578-4337
Email	Krysten.lee@newark.org
Address	37101 Newark Boulevard, Newark, CA 94560
Date	2019 - Present
Type of Service	Audit of the City's ACFR, which receives the GFOA award; Single Audit; performance of agreed-upon procedures over the City's GANN limit; performance of special purpose audits specific to Measure B/BB, VRF, Measure G, and the TDA Audit.

City of Galt	
Contact	Cindy Nguyen, Accounting Manager
Telephone	(209) 366-7150
Email	CNguyen@cityofgalt.org
Address	380 Civic Dr., Galt, CA 95632
Date	2018 - Present
Type of Service	Audit of the City's ACFR, which receives the GFOA award; Single Audit; performance of agreed-upon procedures over the City's GANN limit; performance of compliance audit over AB 3773

City of Citrus Heights	
Contact	Alberto Preciado, Accounting Manager
Telephone	(916) 727-4776
Email	apreciado@citrusheights.net
Address	6360 Fountain Square Dr., Citrus Heights, CA
Date	2019 - Present
Type of Service	Audit of the City's ACFR, which receives the GFOA award; Single Audit; performance of agreed-upon procedures over the City's GANN limit; and audit of City 401(a) plan

City of West Sacramento	
Contact	Becky Robertson, Finance Director
Telephone	(916) 617-4584
Email	beckyr@cityofwestsacramento.org
Address	1110 W. Capitol Ave., West Sacramento, CA 95691
Date	2023 - Present
Type of Service	Audit of the City's ACFR, which receives the GFOA award; Single Audit; performance of agreed-upon procedures over the City's GANN limit; performance of special purpose audits specific to the West Sacramento Area Flood Control Agency, the Reclamation 900 District, and the Enhanced Infrastructure Financing District

City of Vallejo	
Contact	Florta Cruz, CPA, Assistant Finance Director
Telephone	(707) 648-5542
Email	Florita.cruz@cityofvallejo.com
Address	555 Santa Clara Street, Vallejo, CA 94590
Date	2019 - Present
Type of Service	Audit of the City's ACFR, which receives the GFOA award; Single Audit; performance of agreed-upon procedures over the City's GANN limit; Housing Authority financial statement audit and related REAC report; compliance audits for Measure B/V and Measure P

Specific Audit Approach

Our Understanding of the Scope of Work

LSL understands that the City of Campbell is seeking a qualified firm to perform the City's financial audit and related services, consisting of the following final financial and compliance reports:

- City Audit and Related Reports
- Single Audit and Related Reports
- Gann Limit Review Report
- Measure O Audit Report
- West Valley Solid Waste Management Authority (JPA)
- TDA Article 3 Audit
- BSCC ORT Grant
- Financial Transactions Reports
- Annual Street Reports

Report Preparation – LSL Responsibility to Prepare, Edit, Print, and Bind

1. ACFR
2. Single Audit Report
3. West Valley Solid Waste Management Authority
4. Gann Appropriations Limit Report
5. TDA Article 3 Grant

Government Auditing Standards

LSL understands its responsibilities to perform audits and issue opinions on the City's financial statements as well as its fair presentation. Our financial audits are performed in accordance with the Generally Accepted Government Auditing Standards (GAGAS) issued by the Comptroller General of the United States, and our Single Audits are performed in accordance with the requirements of the Uniform Guidance. We will also evaluate the City's internal control system and provide recommendations for growth and improvement.

Project Management Methodology

The LSL team holds itself to a high standard for timely delivery and effective communication of key milestones. We understand the importance of being responsive and communicative with our clients, and we are committed to being available on a day-to-day basis to address any questions or concerns that may arise throughout the engagement. Areas of concern and potential findings will be communicated to the City as soon as they are discovered to mitigate any surprises throughout the audit.

At the beginning of the engagement, we will hold a planning meeting with you to determine the timeline, expectations, and desired outcome of the agreement on the issuance of financial statements. Throughout the process, we will have periodic meetings with you to provide updates and discuss progress. Upon award of contract and per the City's requested timeline, LSL will work closely with the City to develop an audit plan and timeline to ensure compliance and timely deliverables.

As part of the Scope of Work and time requirements, we assume that the City will provide all necessary information needed to complete the audits. We will proactively identify and communicate any pending information from the City that could hinder our ability to complete the objectives of the engagement in a timely manner.

Quality Management System

LSL's Quality Management System fully complies with the AICPA's Statement of Quality Management Standards No. 1 and showcases our unwavering commitment to excellence in audit and assurance services. Designed to meet and exceed industry standards, our framework integrates robust risk management, ethical compliance, and continuous improvement across every engagement. With clear policies for governance, client relationships, resource allocation, and performance monitoring, our system empowers every team member to deliver reliable, high-quality results. By fostering a culture of transparency, accountability, and innovation, LSL ensures clients receive exceptional service and peace of mind, backed by proven processes and a dedication to quality at every level.

Project Schedule

LSL assumes under the time requirements that the City will have closed its books and will present the LSL team with general ledger balances that are auditable prior to the start of fieldwork. A sample timeline is provided on the following page displaying the key stages of the audit and the deliverables.

June - July	October - November	November	December
Entrance Conference will be held before interim begins. **Segment 1** **Interim Testing** will take place between June and July.	**Segment 2** **Year-end Testing** will take place sometime between October and November. **Exit Conference** will be held on the last day of fieldwork.	**Segment 3** **Draft Audit Letters and Other Reports** will be provided to the City in November.	**Final ACFR, Single Audit, & other Reports and Approval** will be delivered no later than December 4th. **Delivery of Financial Statements and Presentation of Financials -** LSL will be available as requested to present the results of the financial audit. **NOTE:** BSCC ORT Grant June 1, 2027

Proposed Work Plan

At LSL, we use a governmental audit program that will be tailored to the City's operations to accommodate its specific circumstances and organizational structure. LSL's audit programs are organized by financial statement category, which we believe is the most effective and efficient approach to substantially reduce the risk of omitting important procedures. Our approach is designed to increase audit efficiency by linking financial statement assertions, audit objectives, and procedures that are basic to most governmental audit engagements.

Proposed Segmentation

Our audit services will be divided into the three succeeding segments:

- Segment 1 – Planning and Obtaining an Understanding
- Segment 2 – Financial Audit Testing
- Segment 3 – Conclusion

Segment 1 – Planning and Obtaining an Understanding

LSL will provide an annual audit communication letter, engagement letter, and Government Audit Quality Center Information letter. The audit communication letter is to be provided to the City Council and/or Board of Directors and can be communicated orally to those charged with governance, if requested, where we will discuss planning stages, responsibilities of the City Council and/or Board of Directors, Auditors, and Management, and provide an opportunity to communicate with us as the auditors.

An entrance conference will be scheduled prior to the agreed-upon week of interim testing to ensure that the transition to new auditors is as seamless as possible. Discussions in this meeting include, but are not limited to, an understanding of reports and key milestones for deliverables, prior audit reportable conditions and issues, and "Prepared by Client" (PBC) schedules.

A trial balance is requested for our planning meeting to assist the LSL team in obtaining knowledge of economic conditions, industry elements, and new standards that may affect the City. We will compile a list of PBC items based on our review of the prior year's financial statements and the gathered information that will be provided to the City one month prior to testing or earlier if requested. We operate on a paperless software system and provide a secured cloud-based portal for all clients. The City will have a separate folder that can be customized to organize, and upload requested schedules, support documents, etc.

After interim testing, we will hold an exit meeting to discuss potential weaknesses, if any, and provide feedback for improvements or valuable information gathered from any outside clientele that would benefit the City.

Segment 2 – Financial Audit Testing

Based on the information gathered thus far, we will utilize a customized audit program based on the risk assessment developed during our assessment of the City's internal controls and *Government Auditing Standards*. The primary benefit of a tailored program is a focused set of procedures to address relevant areas. We believe that this approach is both effective and efficient and is critical to compliance with other material laws and regulations.

We will annually compile another customized PBC list for the year-end testing provided at least one month prior or earlier if requested. We will request trial balances from the City for our analytical review to be provided one week before testing is scheduled to commence. Year-end testing will include testing of the balance sheet, revenue and expenditures accounts, confirmation of selected balances, analytical procedures, evaluation of the internal controls, and preparation of reports and letters.

Segment 3 – Conclusion

Based on our year-end exit meeting we will discuss a plan to finalize the financial statements according to the timetable of the City. We will schedule dates for the initial and final drafts including time for LSL's and the City's review and approval of the financial statements. This period will also account for review by the engagement partner and quality assurance partner. After the review and receipt of the signed Representation Letter from the City, LSL will provide a final report by mid-December of each year.

Level of Staff Assigned and Number of Hours to be Assigned

	TOTAL PROPOSED HOURS				
Segment/Task	Partners/ Director	Manager	Supervisor	Staff	Total
#1 City Audit and #4 Related Report					
Interim test work	5	20	40	50	115
Year-End test work	0	0	20	130	150
Report/Review/Supervision	15	60	60	0	135
Subtotal	**20**	**80**	**120**	**180**	**400**
#2 Single Audit and Related Reports *					
Test work	0	0	0	13	13
Report/Review/Supervision	2	6	9	0	17
Subtotal	**2**	**6**	**9**	**13**	**30**
#3 Gann Limit Review Report					
Report/Review/Supervision	0	1	0	2	3
Subtotal	**0**	**1**	**0**	**2**	**3**
#6 West Valley Solid Waste Management Authority (JPA)					
Test work	0	0	0	70	70
Report/Review/Supervision	5	30	45	0	80
Subtotal	**5**	**30**	**45**	**70**	**150**
#7 TDA Article 3 Audit					
Report/Review/Supervision	1	1	3	5	10
Subtotal	**1**	**1**	**3**	**5**	**10**
#8 BSCC ORT Grant					
Report/Review/Supervision	2	6	9	13	30
Subtotal	**2**	**6**	**9**	**13**	**30**
#9 Annual Financial Transactions Report					
Report/Review/Supervision	0	2	30	0	32
Subtotal	**0**	**2**	**30**	**0**	**32**
#10 Annual Street Report					
Report/Review/Supervision	0	1	2	0	3
Subtotal	**0**	**1**	**2**	**0**	**3**
TOTAL PROPOSED HOURS:	**30**	**127**	**218**	**283**	**658**

*Hours proposed are for one (1) major program.

Workload Accomplishment

Our team at LSL is highly experienced and well-equipped to manage the project workload efficiently. The assigned team, who bring decades of experience in public accounting and auditing, has a proven track record of delivering high-quality results. We are confident in our ability to devote sufficient time and resources to this project, ensuring its successful completion.

Audit Sampling

For tests of controls, we use audit sampling. Tests of controls are procedures directed towards determining the effectiveness of the design or operation of an internal structure policy or procedures. Audit sampling is typically used for tests of controls and compliance that involve the inspection of documents and reports indicating the performance of the applicable policy or procedures and compliance with the applicable laws and regulations. Sample sizes vary based on the population and risk-based calculations.

Type And Extent of Analytical Procedures

For the audits of the financial statements, we will use analytical procedures as an overall review of the financial information in the preliminary and final stages of the audits. These procedures are designed to assist us in planning our audits and in assessing the propriety of the conclusions reached and evaluating the overall financial statement presentation.

The procedures to be utilized consist of determining expectations for changes to significant revenue, expenditure, and balance sheet accounts, reading the financial statements and related notes, reviewing the budget and related material, and focusing on overall relationships within the financial statements.

Once determined, these are reviewed to evaluate if the changes appear reasonable or require further analysis. For all significant differences, explanations are obtained as to why the situation occurred and additional substantive procedures may be applied, and related evidence is gathered to resolve concerns and questions.

Electronic Data Processing Software, Management Information Systems Software, & AI Technology

LSL is always at the forefront of technology and finding ways to increase efficiency in our audits. Our goal is to effectively streamline the audit process to make the burden of an audit easier on our clients and ease any technical disagreements.

Caseware

At LSL, we partner with and utilize **Caseware** to perform our audits and retain electronic workpapers and supporting documentation in a fully cloud-based platform. During our preparation of the ACFR, all financial statements and schedules are linked to Caseware and audit documentation, ensuring accuracy and consistency with City records and eliminating the risk of manual errors.

LSL Caseware Cloud Portal

Our web-based portal system provides clients with the ability to securely share information in a user-friendly platform. Integrated with **Caseware OnPoint Collaborate**, this state-of-the-art tool enhances collaboration in accounting and auditing. It enables direct communication with clients throughout the audit process for feedback exchange and tracks activities such as audit requests, client uploads, and progress. Access to the secure hub can be restricted to relevant individuals. This tool eliminates the necessity of sending sensitive documents via email, enhancing efficiency. Client dashboards are customizable to meet specific needs.

Data Extraction & Audit Analytics

We believe software is only as effective as those who know how to use it. That's why we train all our staff and incorporate the use of **Caseware Analytics AI** and **IDEA** into our audit approach. These two complement each other to create a risk-based transaction analysis tool. We utilize them to scan transaction sets, identify exceptions warranting further investigation, and provide additional assurances to our clients. These tools offer users a high-level summary and reduce time spent in transaction analysis by automatically performing multiple tests on the entire transaction set. They assist in identifying duplicate payments, high-risk journal entries, and developing expectations for analytical procedures used during the audit.

Experience With ERP Systems

Many of our clients have updated their system software with new Enterprise Resource Planning (ERP) systems over the years. We make ourselves available for questions and recommendations, including assistance with the vendor selection process. Our clients' transition to more sophisticated ERP systems has allowed us to gain a better understanding of each system and its unique capabilities. We often obtain read-only access to our clients' software and can work directly within the system. This allows us to provide useful observations and recommendations regarding internal controls and facilitates efficient audit test work. Some of the ERP and Property Tax Systems we have extensive experience with include **Tyler Technologies (Munis, New World, Eden, Incode)**, **One Solution**, **Oracle**, **SAP**, **Infor**, **Megabyte**, and more.

Determining Laws and Regulations Subject to Audit Test Work

The Laws and Regulations that will be subject to audit test work are determined by the applicable laws, regulations, contracts, and grant agreements which we identify through the understanding we obtain of the City and our extensive experience with other governmental entities.

Drawing Audit Samples for Compliance

The sampling procedures test the operating effectiveness of an internal control structure policy or procedure by determining how the policy or procedure was applied, the consistency with which it was applied during the audit period, and by whom it was applied. We will draw samples for disbursements, receipts, and payroll when applicable. Each document selected will be tested for various attributes that are designed to verify compliance with different aspects of internal controls and applicable laws and regulations. Additionally, each sample item will be tested for coding to the proper accounts and posting to the general ledger.

LSL's Approach to Understanding the City's Internal Control Structure

LSL will perform procedures as required by SAS 122-125 to obtain an understanding of the City and its environment along with assessing the risks of material misstatements in order to gain insight into the internal control structure over the financial statements. Our review will encompass various areas such as financial reporting, cash, revenues and receivables, utility billing, expenses, accounts payable, payroll, capital assets, long-term debt, and grant reporting. We will issue a management letter (SAS 115 Letter) that identifies any significant deficiencies and/or material weaknesses found as required by the Government Auditing Standards.

Our process is to obtain and review the City's annual budget book, organizational charts, standard operations procedures, manuals, policies, or other written documentation to identify processes and controls for critical transaction cycles. As much as is possible, we attempt to gather the data from the City's publicly available documents prior to beginning the audit to reduce the workload of the City's audit staff. Additionally, during Segment 1 of the audit, LSL will conduct interviews with the management of finance and responsible parties of each audit section to understand the processes and controls through observation and discussions. We will also perform sampling transactions as part of a "walk-through" process to verify that the system of control is functioning as per the policies and procedures.

Anticipation Of Potential Audit Problems, Roles & Responsibilities of the City

Outside of the complexities that arise with the implementation of GASB pronouncements, LSL does not anticipate any audit problems or conflicts in the performance of the services requested in this RFP. Our approach is to partner with our clients to provide information, training, and the resources necessary to successfully implement any new changes in accounting principles.

As mentioned previously, LSL assumes that the City will provide all necessary information to complete the financial statement and single audits. The LSL team assigned to this engagement will help identify and communicate any pending information needed from the City that may hinder the engagement's objectives and timely completion. Additionally, LSL assumes that the City will have closed its books and present auditable general ledger balances.

Working Paper Retention and Access

All working papers and reports will be retained at LSL's expense for a minimum of seven (7) years unless otherwise notified in writing by the City of the need to extend that retention period. Upon written request, we will make working papers available to parties designated by the City. Furthermore, we will respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

Exceptions

LSL raises the following exceptions to the terms and conditions of the Consultant Services Agreement provided by the City of Campbell in the RFP.

3. COMPENSATION

3.1 – a

We request to adhere to LSL's manner of payment that consist of two manners of payment to our government audit clients. The first manner of payment is an upfront payment for the services to be rendered, less a 10% retention. This payment is due upon execution of the professional services agreement or the engagement letter. We apply an additional 5% discount to the overall audit fee for up-front payments. The second method of payment is that 90% of the total fees are invoiced in equal, monthly installment payments commencing from the month the professional services agreement or engagement letter is executed and scheduled to conclude December each year. If the installment payment method is selected, if the scope of work is concluded earlier than December of each year, the remaining balance becomes due and payable upon completion of the annual scope of work. Under both methods, the final 10% retention is due and payable upon completion of the scope of work. The peripheral reports (e.g., the Single Audit and Appropriations Limit) are invoiced upon completion of the scope of work. Invoices will not be provided on a more than monthly interval.

5. OWNERSHIP OF DOCUMENTS AND MATERIALS

All original drawings, documents, papers, data, materials, photographs, negatives and other work products prepared by the consultant in the performance of the services encompassed in the Agreement shall be the property of the Consultant. AICPA Code of Professional Conduct clearly states that the working papers, lead sheets, reconciliations, draft reports, and any other data prepared by the auditor in the scope of an audit engagement are to remain the sole property of the certified public accountants. These documents may be made available for review by the City at LSL's discretion or upon request by a regulatory agency or court subpoena. As such, we would need this section to be revised such that these types of documents are exempt from on-demand review by the City.

6. TERMINATION

We request a dual termination clause to be added. Notwithstanding any other provision of this Agreement, should either party fail to perform any of its obligation hereunder within the time and in the manner herein provided, or otherwise violate any of the terms of this Agreement, the non-breaching party may immediately terminate this Agreement by giving written notice, stating the reason for termination.

Insurance

LSL confirms that we will maintain the minimum insurance requirements throughout the entire term of this engagement. We have provided evidence of coverage with the submission of our proposal in **APPENDIX C – COI EVIDENCE OF COVERAGE** *on page* **31**, and the actual insurance form will be provided upon the award of contract.

LSL Highlights: Awards & Values

LSL is a multi-location firm with formidable resources that provides a personal feel and hands-on client experience.

Ranked #17 on the Orange County Business Journal's CPA Firm Book of Lists

Established in 1929

15 Partners
4 Principals

165 Employees (and growing!)

ACCOUNTING TODAY REGIONAL LEADER

LSL has again been recognized as an Accounting Today Regional Leader in 2025. The list ranks the top CPA firms that have shown exceptional growth, embraced technology, and who 'think outside the box' when providing solutions.

INSIDE PUBLIC ACCOUNTING AWARD

LSL is honored to be recognized among the Top 300 accounting firms in the nation by INSIDE Public Accounting! Each year, IPA ranks CPA firms based on net revenue, and LSL proudly advanced from #220 in 2024 to #201 in 2025. Our fantastic team and the trust of our valued clients are the driving force behind this upward momentum and continued growth.

BEST OF ACCOUNTING AWARD

LSL has consistently secured the ClearlyRated *Best of Accounting* award since 2019. This exclusive program awards accounting firms who demonstrate high-level service of excellence within the accounting industry and solely leverages statistically validated survey responses from our clients.

4.7 based on 646 ratings

OUR CORE VALUES

Our values weren't decided on by management and handed down. Every member of the LSL team worked together to share what values matter most to us. From there, we came up with the following five core values that embody how we approach each other, our work, and our clients.

PURSUE EXCELLENCE

LOVE WHAT YOU DO

LEAD WITH INTEGRITY

ACCOMPLISH MORE TOGETHER

FORWARD THINKING

Training Services & LSL Seminars

LSL offers a comprehensive suite of training options including written materials, in-person, online and webinars covering both current topics and foundational concepts. These programs are tailored towards finance department teams to ensure that both clients and staff are informed and prepared in governmental accounting and auditing with continued support throughout. We regularly lead instructional sessions and learning opportunities in financial reporting, internal control risk assessments, and the latest GASB updates delivering the most current information and ideas that impact your industry. These opportunities are made available through our firm to the City for professional development or continuing professional education credits. Some of the topics include:

Uniform Guidance (UG) Updates	GASB Updates	Addressing Staffing Challenges	ERP Implementation Panel	LSL Back to Basics Series

Back to Basics topics include:

- GASB 101: Compensated Absences
- Capital Assets
- Bank Reconciliations
- Pension & OPEB
- Accounts Receivable
- A/P, Accrued Liabilities, and Long-Term Debt
- Leases & SBITAS

For upcoming webinars, please visit https://lslcpas.com/webinars/.

Appendix A – Current List of Municipal Clients

Current List of Municipal Clients						
	Client Name	Client Clas	Contact Person	Services	Years	Phone
*	Barstow	M	Sydnie Harris	A1, A2	11	760-255-5115
	Big Bear Fire Authority	S	Kristin Mandolini	A1	9	909-866-5831
*	Big Bear Lake	M	Joseph Toney	A1, A2	27	909-866-5831
*	Brea	M	Monica Lo	A1, A2	13	714-990-7600
*	Burbank	M	Heidi Okimoto	A1, A2	15	818-238-5500
*	Butte County	C	Graciela Gutierrez	A1, A2	1	530-552-3600
	Canyon Lake	M	Aaron Brown	A1, A2	30	951-244-2955
*	Carlsbad	M	Zach Korach	A1, A2	3	760-602-2430
*	Cathedral City	M	Kevin Biersack	A1, A2	15	760-770-0378
*	Chino Hills	M	Nicole Lugotoff	A1, A2	28	909-364-2648
*	Citrus Heights	M	Alberto Preciado	A1, A2	6	916-272-4776
*	Citrus Heights Water District	S	Annie Liu	A1	4	916-735-7703
*	Coachella Valley Water District	S	Karla Romero	A1, A2	12	760-398-2651
*	Culver City	M	Lisa Soghor	A1, A2	1	310-253-6016
*	Dana Point	M	Sheryl Mariano	A1	1	949-248-3516
*	Diamond Bar	M	Jason Jacobsen	A1, A2	15	909-839-7051
*	Downey	M	Francesca Navarro	A1, A2	11	562-904-7265
	Duarte	M	Angela Chiaromonte	A1	1	626-357-7931
	Durham Mosquito Abatement District	S	Anita Weinreich	A1	1	530-518-0364
*	East Bay Municipal Utility District	S	Melody Wang	A1, A2	6	510-287-0280
*	Eastern Municipal Water District	S	Wilma Garriz	A1, A2	4	951-928-3777
	El Dorado County	C	Alison Winter	A1, A2	1	530-621-6729
*	El Toro Water District	S	Vishav Sharma	A1	1	949-599-2504
*	Fullerton	M	Toni Smart	A1, A2	4	714-738-6522
*	Galt	M	Cindy Nguyen	A1	7	209-366-7150
	Grand Terrace	M	Christine Clayton	A1, A2	11	909-824-6621
	Inglewood	M	Sharon Koike	A1, A2	10	310-412-5257
*	Irwindale	M	Lori Svet	A1	30	626-430-2200
	Kress	T	Johnny Taylor	A1	1	806-994-5051
*	La Quinta	M	Claudia Martinez	A1, A2	1	760-777-7055
*	Laguna Beach	M	Shannon Espinoza	A1	1	949-497-0319
	Livingston	M	Happy Bains	A1	4	209-394-8041
*	Lodi	M	Chia Lor	A1, A2	2	209-269-4638
*	Lompoc	M	Christie Donnelly	A1, A2	4	805-875-8283
*	Malibu	M	Renee Neerman	A1	21	310-456-2489
*	Manhattan Beach	M	Julie Bondarchuk	A1	15	310-802-5564
*	Mesa Water District	S	Anthony Phou	A1	3	949-574-1022
*	Monrovia	M	Buffy Bullis	A1, A2	24	626-932-5513
	Monterey Peninsula Airport District	S	Mark Wilson	A1, A2	6	831-648-7000
*	Napa	M	Rajneil (Raj) Prasad	A1, A2	1	707-257-9698
	Nevada City	M	Stephen Erlandson	A1	1	530-265-2496
*	Nevada County	C	Gina Will	A1	1	530-265-1580
*	Newark	M	Krysten Lee	A1, A2	6	510-578-4288
*	Oceanside	M	Jill Moya	A1, A2	16	760-435-3887
	Orange	M	Trang Nguyen	A1, A2	2	714-744-2251
	Orchard Dale Water District	S	Ron Richard	A1	6	562-941-0114

*	Palm Desert	M	Veronica Chavez	A1, A2	8	760-346-0611
*	Pasadena	M	Armine Trashian	A1, A2	12	626-744-4000
*	Placer County	C	Debbie Chan	A1, A2	1	530-889-4180
*	Rainbow Municipal Water District	S	Rick Aragon	A1	5	760-728-1178
*	Rancho Cucamonga	M	Caroline Cruz-Contreras	A1, A2	47	909-774-2434
	Rolling Hills	M	Robert Samario	A1, A2	16	310-377-1521
*	Rosemead	M	Maria Teresita Anson	A1, A2	7	626-569-2146
*	Roseville	M	Kyle Horton	A1, A2	4	916-774-5526
*	Sacramento Transportation Authority	S	Dustin Purinton	A1	2	916-323-0894
*	San Bernardino Municipal Water Departr	S	Cynthia Mouser	A1, A2	6	909-453-6010
*	San Clemente	M	Jacob Rahn	A1, A2	7	949-361-8360
*	San Joaquin Council of Governments	S	Lynette Castle	A1, A2	6	209-235-0454
	San Juan Capistrano	M	Ken Al-Imam	A1, A2	4	949-493-1171
*	San Marino	M	Hillary Guirola-Leon	A1, A2	32	626-300-0708
*	Santa Monica	M	Steve Gomez	A1, A2	9	310-458-8272
*	Shasta County	C	Nolda Short	A1	1	530-245-6657
*	South Coast Air Quality Management Dis	S	Susanna Leung	A1, A2	2	909-396-2623
	Stanislaus Council of Governments	S	Jean Foletta	A1	1	209-525-4891
	Sutter County	C	Nathan Black	A1, A2	6	530-822-7127
*	Three Valleys Municipal Water District	S	Jose Velasquez	A1	17	909-626-5568
*	United Water Conservation District	S	Brian Zahn	A1	2	805-695-3870
*	Vacaville	M	Ken Matsumiya	A1, A2	5	707-449-5180
*	Vallejo	M	Rekha Nayar	A1, A2	6	707-648-5433
*	West Sacramento	M	Becky Robertson	A1, A2	2	916-617-4584
	Woodland	M	Kimberly McKinney	A1, A2	5	530-661-5849
	Yolo County	C	Tom Haynes	A1, A2	6	530-666-8162
*	Yorba Linda Water District	S	David Christian	A1	3	714-961-7140

Client Codes:
C - California County
M - California Municipality (City)
S - California Special District or Other Government
T - Texas Municipality (City)

Service Codes:
A1 - Audit Under *Government Auditing Standards*
A2 - Single Audit Act Engagement
* Participated in the GFOA Award Programs and has received or anticipates receiving outstanding awards

Appendix B – Engagement Team Resumes



LICENSE

Certified Public Accountant
California

ENGAGEMENTS

City of Chula Vista
City of Citrus Heights
City of Dixon
City of Lodi
City of Galt
City of Livingston
City of Menlo Park
City of Newark
City of Pasadena
City of Pleasanton
City of Riverside
City of Roseville
City of Santa Monica
City of Shafter
Coachella Valley Water District
County of Placer
County of Nevada
County of Sutter
County of Yolo
East Bay Municipal Utility District
GDPUD
Inland Empire Utilities Agency
Monterey Peninsula Airport District
Orange County Water District
San Joaquin Council of Gov.
Santa Clarita Valley Water Agency
Union Sanitary District

Brandon Young, CPA

ENGAGEMENT PARTNER

ACHIEVEMENTS

Brandon is an expert in Governmental Accounting and Auditing, with over 13 years of experience serving a wide range of clients. He is appointed to serve on the prestigious AICPA State and Local Government Expert Panel, with a three-year the term that began in May of 2023, and also has served on the CalCPA Governmental Accounting and Auditing Committee since 2018.

CONTINUING EDUCATION

As a firm policy, all LSL government staff are required to complete a minimum of 40 hours of continuing education every year, with at least 24 hours in governmental accounting and auditing in a two-year period. Brandon meets the requirements for Government Auditing Standards in governmental CPE.

EXPERIENCE

Brandon has performed all phases of governmental audits with numerous presentations to City Councils, Board of Supervisors, Board of Directors, and Audit Committees over the past thirteen years. He routinely presents at CSMFO, local chapter meetings and CalSACA on current accounting and auditing material. He also regularly teaches current audit and accounting-related material at LSL training seminars, webinars, and client education workshops and training events.

His work has entailed:

- The preparation of the ACFR for entities involved in CSMFO and GFOA in the U.S.
- Audit review and technical assistance throughout the year to deliver the most up-to-date information with current GASB pronouncements
- Presentation of audit results to Audit Committees or others charged with governance
- Risk assessment and evaluation of internal controls with COSO and Federal Green Book
- Single Audits in accordance with new Uniform Guidance

MEMBERSHIPS

AICPA, AICPA SLG Expert Panel CalCPA, CalCPA State GAA, CSMFO, GFOA

EDUCATION

Bachelor of Arts Degree in Accounting, Magna Cum Laude –
Vanguard University

Brandon Young CPE Records 2023 - Current

Program	Sponsor	Completed
California Anti-Harassment: Introduction to California Harassment and Discrimination	HSI	12/15/2025
California Anti-Harassment: California Harassment and Discrimination Scenarios	HSI	12/15/2025
Anti-Harassment: 02. Anti-Harassment for Managers	HSI	12/15/2025
The New Psychology of Fraud 2024-2025	Calcpa	10/30/2025
Ethics in the Real World 2025-26	Calcpa	10/30/2025
2025 Fall Western Roundtable	Primeglobal	08/26/2025
2025 Boomer Circle Summit	Boomer Consulting	08/20/2025
June 2025 GAAC Meeting	Calcpa	06/26/2025
2025 State and Local Government Audit Planning Considerations	Aicpa	05/29/2025
2025 State and Local Government Audit Planning Considerations	Aicpa	05/29/2025
Quality Management Standards	Becker Professional Education	04/28/2025
LSL GAAT Update 2025 Power Moves: Stay Ahead & Thrive Through Change -Uniform Guidance (UG) Update	LSL, LLP	04/10/2025
LSL GAAT Update 2025 Power Moves: Stay Ahead & Thrive Through Change - IT Strategic Plan: A Blueprint for Transformation	LSL, LLP	04/10/2025
LSL GAAT Update 2025 Power Moves: Stay Ahead & Thrive Through Change -ERP Panel: Implementation Lessons Learned	LSL, LLP	04/10/2025
LSL GAAT Update 2025 Power Moves: Stay Ahead & Thrive Through Change	LSL, LLP	04/10/2025
2025 Winter Western Subregional Roundtable	Primeglobal	01/13/2025
2024 Government Year-End Training (In-Person)	LSL CPAs	08/09/2024
2024 Gov't Levels Training - Level 4 (Day 1)	LSL CPAs	08/07/2024
Inventory Count Training (Government)	LSL CPAs	06/06/2024
Firm Operations & Administration (COOs & FAs) Discussion Webinar	Primeglobal	06/05/2024
2024 Annual Required GACQC Webcast	Aicpa	05/09/2024
LSL Government Audit, Accounting & Technology (GAAT) Update	LSL CPAs	05/01/2024
2024 Govt. Interim Training: Expectations	LSL CPAs	04/05/2024
CSMFO Annual Conference 2024	Csmfo	02/29/2024
LSL CPAs Strategic Planning	Boomer Consulting	01/18/2024
2024 Winter Western Subregional Roundtable	Primeglobal	01/16/2024
San Gabriel Valley Holiday Luncheon	Csmfo	11/29/2023
Audit and Assurance Discussion Webinar	Primeglobal	10/19/2023
Annual Professional Ethics Update 2023	Becker Professional Education	10/03/2023
Ethics - Understanding and applying the AICPA Code of Professional Conduct	Becker Professional Education	10/03/2023
Fraud Stories Series: Accounting Fraud	Calcpa	10/02/2023
September 2023 GAAC Meeting	Calcpa	09/14/2023
Fraud Stories Series Crypto Promises Sept 2022	Calcpa	09/13/2023
2023 Summer Western Subregional Roundtable	Primeglobal	08/22/2023
GASB 96: Lost In Translation.... Implementation Challenges No One is Talking About	LSL CPAs	07/31/2023
2023 Govt. Lunch & Learn! Writing Good Findings	LSL CPAs	07/14/2023
2023 Govt. Year-End Training - People Management (Level 2)	LSL CPAs	06/29/2023
2023 Govt. Year-End Training - Communication Skills/Audit Documentation (Level 1)	LSL CPAs	06/29/2023
2023 Govt. Year-End Training - Expenditures & Payables (Level 1)	LSL CPAs	06/28/2023
2023 Govt. Year-End Training - Payroll (Level 2)	LSL CPAs	06/28/2023
2023 Govt. Year-End Training - Year-End Expectations	LSL CPAs	06/27/2023
2023 Govt. Year-End Training - GASB 100	LSL CPAs	06/27/2023
2023 Govt. Year-End Training - Audit Documentation (Level 2)	LSL CPAs	06/27/2023
2023 Govt. Year-End Training - Expenditures & Payables (Level 2)	LSL CPAs	06/27/2023
2023 Govt. Year-End Training - Basics of Government	LSL CPAs	06/26/2023
2023 Govt. Year-End Training - Inventory and YE Expectations	LSL CPAs	06/26/2023
California Regulatory Review	Becker Professional Education	05/06/2023
2023 GASB Update: The Age of Enlightenment (for finance departments!)_LIVE	LSL CPAs	05/04/2023
2023 Annual Required GAQC Webcast	Aicpa	05/02/2023
Annual Conference of the State Association of County Auditors	State Association Of County Auditors	04/20/2023
CCH Axcess/Document Beyond the Basics	LSL CPAs	03/16/2023
2023 Interim Training - Assignments and Expectations	LSL CPAs	03/10/2023
2023 Interim Training - Live Case Study	LSL CPAs	03/10/2023
2023 Interim Training - Basics of Internal Control	LSL CPAs	03/09/2023
2023 Interim Training - Changes Since Re-Engineering	LSL CPAs	03/09/2023
2023 Interim Training - Introduction to Government Audits	LSL CPAs	03/09/2023
2023 Interim Training - Audit Documentation	LSL CPAs	03/09/2023



LICENSES & CERTIFICATIONS

Certified Public Accountant
California
Texas

AICPA Advanced
Single Audit Certificate

AUDIT ENGAGEMENTS

City of Agoura Hills, CA
City of Big Bear Lake, CA
City of Brea, CA
City of Burbank, CA
City of Carlsbad, CA
City of Cathedral City, CA
City of Chino Hills, CA
City of Dana Point, CA
City of Kress, TX
City of La Quinta, CA
City of Lompoc, CA
City of Monrovia, CA
City of Moorpark, CA
City of Oceanside, CA
City of Orange, CA
City of Palm Desert, CA
City of Rialto, CA
City of Rosemead, CA
City of San Clemente, CA
City of San Juan Capistrano, CA
City of Santa Monica, CA
Monterey Peninsula Airport District
Orange County Water District
Orchard Dale Water District
Rainbow Municipal Water District
San Bernardino Muni. Water Dept.
Three Valleys Muni. Water District
United Water Conservation District
Yorba Linda Water District

Ryan Domino, CPA

CONCURRING PARTNER

ACHIEVEMENTS

Ryan currently serves as a technical reviewer for the Government Finance Officers Association (GFOA), and has been a presenter for CSMFO's annual conference and various chapter meetings. He has been involved with teaching current audit and accounting-related material at LSL's in-house training seminars, and annual GASB Update.

CONTINUING EDUCATION

As a firm policy, all LSL government staff are required to complete a minimum of 40 hours of continuing education every year, with at least 24 hours in governmental accounting and auditing in a two-year period. Ryan meets the requirements for Government Auditing Standards in governmental CPE.

EXPERIENCE

Ryan has over 11 years of experience in governmental auditing including financial statement audits, preparation of Annual Comprehensive Financial Reports, Housing Successor compliance audits, TDA compliance audits, Single Audits, Federal Student Financial Aid audits, and various consulting and agreed-upon procedures projects.

Ryan is one of the firm's leaders in ensuring audit quality control and Government Practice training for staff. He is a regular presenter at the firm's annual GASB Update where he has presented training to our clients on the latest GASB pronouncements and has been a presenter for CSMFO's chapter meetings and the annual CSFMO Conference.

Some of his presentations have covered:

- General auditing in accordance with GAGAS
- Accounting for capital assets
- GASB Statement Nos. 89, 90, 91, 94, 100, 101, and 102
- Fraud risks and internal controls

MEMBERSHIPS

AICPA, CalCPA, CSMFO, GFOA, GFOAT

EDUCATION

Bachelor of Arts Degree in Business Administration, with an emphasis in Accounting – California State University, Fullerton

Ryan Domino CPE Records 2023 - Current

Program	Sponsor	Completed
Back to Basics | Uniform Guidance Update Encore Presentation	LSL, LLP	09/10/2025
2025 Government Workshop Series	LSL CPAs	09/09/2025
2025 Government Workshop Series	LSL CPAs	09/02/2025
2025 GAGAS Training Day 2	LSL, LLP	08/28/2025
2025 Government Workshop Series	LSL CPAs	08/26/2025
2025 GAGAS Training Day 1	LSL, LLP	08/27/2025
2025 Government Workshop Series	LSL CPAs	08/05/2025
Developing as a Rainmaker	Convergence Coaching	06/23/2025
Back to Basics | GASB 101: Compensated absences	LSL, LLP	06/05/2025
The New Psychology of Fraud 2024-2025	Calcpa	05/14/2025
New Quality Management Standards: Bringing It All Together - Exploring All Components of a Quality Management System	Aicpa	04/24/2025
New Quality Management Standards: What's New for Firms' Monitoring and Remediation Processes	Aicpa	04/17/2025
Single Audit Training - 01/24/2025	LSL CPAs	01/24/2025
Back to Basics - Capital Assets Crash Course	LSL CPAs	09/10/2024
Back to Basics | Put the Pieces Together: A Guide to Bank Reconciliations	LSL CPAs	08/27/2024
A CPA's Guidebook to Ethical Behavior: A CPE Ethics Course for Texas CPAs	Becker Professional Education	08/23/2024
Government Year-End Training 8/8/24 (Webinar)	LSL CPAs	08/09/2024
LSL Government Audit, Accounting & Technology (GAAT) Update	LSL CPAs	05/01/2024
2024 Govt. Interim Training - Audit Roadmap	LSL CPAs	04/05/2024
2024 Govt. Interim Training: Internal Control Documentation in Orb	LSL CPAs	04/04/2024
Audit Nightmares: Expenses	Lumiq	02/13/2024
LSL CPAs Strategic Planning	Boomer Consulting	01/18/2024
Designing a Training Program: Setting Goals, Objectives, and Mediums		01/03/2024
Key Recipient Roles and Responsibilities in Single Audits	Aicpa	12/15/2023
Audit & Assurance Discussion Webinar	Primeglobal	10/19/2023
2023 DHCS GAGAS Training Day 2	LSL CPAs	08/31/2023
2023 DHCS GAGAS Training Day 1	LSL CPAs	08/30/2023
2023 Uniform Guidance Update	Becker Professional Education	08/21/2023
Understanding and Applying SAS 142: Audit Evidence	Becker Professional Education	07/31/2023
Risk Assessment Under SAS No. 145	Aicpa	07/20/2023
Selecting and Managing a Project Portfolio with Microsoft Project		07/18/2023
2023 Govt. Lunch & Learn! Writing Good Findings	LSL CPAs	07/14/2023
Becoming a Thought Leader		07/13/2023
2023 Govt. Year-End Training - Time Management (Level 1)	LSL CPAs	06/30/2023
2023 Govt. Year-End Training - Financial Statements (Level 2)	LSL CPAs	06/29/2023
2023 Govt. Year-End Training - Payroll (Level 1)	LSL CPAs	06/29/2023
2023 Govt. Year-End Training - Revenue & Receivables (Level 2)	LSL CPAs	06/29/2023
2023 Govt. Year-End Training - Revenue & Receivables (Level 1)	LSL CPAs	06/28/2023
2023 Govt. Year-End Training - GASB 100	LSL CPAs	06/27/2023
2023 Govt. Year-End Training - Year-End Expectations	LSL CPAs	06/27/2023
2023 Govt. Year-End Training - Inventory and YE Expectations	LSL CPAs	06/26/2023
2023 Govt. Year-End Training - Basics of Government	LSL CPAs	06/26/2023
2023 Govt. Lunch & Learn! Long-term Debt	LSL CPAs	06/16/2023
Critical Thinking – The Key to Success in Any Job	Becker Professional Education	06/14/2023
2023 OMB Compliance Supplement and Single Audit Update	Aicpa	06/13/2023
GASB Other Postemployment Benefits (OPEB)	Becker Professional Education	06/12/2023
Building Professional Relationships		06/06/2023
Balancing Multiple Roles as a Leader		06/05/2023
2023 Govt. Lunch & Learn! Cash and Investments	LSL CPAs	06/02/2023
2023 Fraud Update	Becker Professional Education	05/09/2023
Start-up and Small Business Financial Statements: Issues and Fraud 2022	Calcpa	05/09/2023
2023 GASB Update: The Age of Enlightenment (for finance departments!)_LIVE	LSL CPAs	05/04/2023
2023 Annual Required GAQC Webcast	Aicpa	05/02/2023
California Ethics	Becker Professional Education	04/26/2023
2023 Interim Training - Assignments and Expectations	LSL CPAs	03/10/2023
2023 Interim Training - Live Case Study	LSL CPAs	03/10/2023
2023 Interim Training - Changes Since Re-Engineering	LSL CPAs	03/09/2023
2023 Interim Training - Introduction to Government Audits	LSL CPAs	03/09/2023
2023 Interim Training - Audit Documentation	LSL CPAs	03/09/2023
2023 Interim Training - Basics of Internal Control	LSL CPAs	03/09/2023
Accounting Firm's System of Quality Control, Part 1	Becker Professional Education	01/16/2023



LICENSE

Certified Public Accountant
New York

ENGAGEMENTS

City of American Canyon
City of Batavia, NY
City of Big Bear Lake
City of Chino Hills
City of Chula Vista
City of Fullerton
City of Geneva, NY
City of Irwindale
City of Livingston
City of Napa
City of Newark
City of Palm Desert
City of Pasadena
City of Pleasanton
City of Rialto
City of Rochester, NY
City of Rosemead
City of West Sacramento
County of Butte
County of Genesee, NY
County of Nevada
County of Placer
County of Sutter
County of Yolo
Jamestown Board of Public Utilities
Monterey One Water District
Rochester City School District

James Butera, MBA, CPA

DIRECTOR | PROJECT MANAGER

ACHIEVEMENTS

James was previously a Director of Finance at a regional municipality in New York. He brings his experience in financial audits, Single Audits, ACFR, and financial statement preparation, plus in-depth knowledge of GASB implementation consulting, bookkeeping consulting, and Controller consulting services.

CONTINUING EDUCATION

133 total hours over the last three years, 110 of which were in governmental accounting and auditing subjects. James meets the requirements of governmental CPE Government Auditing Standards.

EXPERIENCE

James has performed all phases of our government audits, including cities, counties, and special districts for their ACFR and Single Audits.

His work has entailed:

- Assisting in the preparation of the Annual Comprehensive Financial Report
- Performing analytical and substantive audit procedures on account balances
- Planning the nature, timing, and extent of procedures involved in the audit process audits in accordance with the provisions of Government Auditing Standards and the provisions of the Single Audit Act and the Uniform Guidance
- Assisting clients with the preparation and review of GASB 68, 75, and 84 journal entries
- Review of capital assets, debt service, and federal and state award schedules

MEMBERSHIPS

AICPA, CalCPA, GFOA

EDUCATION

Bachelor of Science in Accounting, Cum Laude &
Master of Business Administration in Accounting -
St. John Fisher University

James Butera CPE Records 2023 - Current

Program	Sponsor	Completed
New York State Anti-Harassment: Introduction to New York State Harassment and Discrimination	HSI	12/08/2025
2025 Government Workshop Series	LSL CPAs	11/04/2025
2025 Government Workshop Series	LSL CPAs	10/28/2025
2025 Government Workshop Series	LSL CPAs	10/14/2025
2025 Government Workshop Series	LSL CPAs	10/07/2025
2025 Government Workshop Series	LSL CPAs	09/30/2025
2025 Government Workshop Series	LSL CPAs	09/09/2025
2025 Government Workshop Series	LSL CPAs	09/02/2025
Annual GASB Update 2025	Becker Professional Education	08/27/2025
2025 Government Workshop Series	LSL CPAs	08/26/2025
Building Your Sphere of Influence	Convergence Coaching	08/25/2025
2025 Government Workshop Series	LSL CPAs	08/12/2025
2025 Government Workshop Series	LSL CPAs	08/05/2025
Making a Bigger Difference for Your Clients	Convergence Coaching	07/28/2025
2025 Government Year-End Training	LSL CPAs	07/24/2025
Governmental and Not-for-Profit Annual Update	Aicpa	07/15/2025
Back to Basics | Bank Reconciliations	LSL, LLP	06/26/2025
Developing as a Rainmaker	Convergence Coaching	06/23/2025
New York Government Finance Officer's Association Inc.	NYGFOA	06/18/2025
Back to Basics | Capital Assets	LSL, LLP	06/17/2025
Back to Basics | GASB 101: Compensated absences	LSL, LLP	06/05/2025
Annual Professional Ethics Update 2025	Becker Professional Education	06/02/2025
Quality Management Standards	Becker Professional Education	04/29/2025
Annual GASB Update 2024	Becker Professional Education	04/09/2025
Maximizing Transient Occupancy Tax Revenue: Don’t Leave Money on the Table	LSL CPAs	03/26/2025
Single Audit Training - 01/24/2025	LSL CPAs	01/24/2025
Back to Basics - Capital Assets Crash Course	LSL CPAs	09/10/2024
Lunch & Learn - Government Audit File Updates	LSL CPAs	09/06/2024
2024 Gov't Levels Training - Levels 1-2 (Day 2)	LSL CPAs	08/08/2024
2024 Gov't Levels Training - Level 3 (Day 1)	LSL CPAs	08/07/2024
Inventory Count Training (Government)	LSL CPAs	06/06/2024
LSL Government Audit, Accounting & Technology (GAAT) Update	LSL CPAs	05/01/2024
2024 Govt. Interim Training: Expectations	LSL CPAs	04/05/2024
2024 Govt. Interim Training - Audit Roadmap	LSL CPAs	04/05/2024
2024 Govt. Interim Training: Internal Control Documentation in Orb	LSL CPAs	04/04/2024
Yellow Book and Single Audit Update 2024	Becker Professional Education	01/24/2024
Yellow Book Update 2024	Becker Professional Education	01/09/2024
Single Audit Quality: Focus on Designing and Performing Test of Control and Compliance	Becker Professional Education	01/08/2024
2023 Audit Update	Becker Professional Education	08/24/2023
2023 Yellow Book Update	Becker Professional Education	08/22/2023
2023 Uniform Guidance Update	Becker Professional Education	08/21/2023
Understanding and Applying SAS 142: Audit Evidence	Becker Professional Education	07/31/2023
2023 Govt. Year-End Training - Financial Statements (Level 2)	LSL CPAs	06/29/2023
2023 Govt. Year-End Training - Revenue & Receivables (Level 2)	LSL CPAs	06/29/2023
2023 Govt. Year-End Training - People Management (Level 2)	LSL CPAs	06/29/2023
2023 Govt. Year-End Training - Payroll (Level 2)	LSL CPAs	06/28/2023
2023 Govt. Year-End Training - Year-End Expectations	LSL CPAs	06/27/2023
2023 Govt. Year-End Training - Expenditures & Payables (Level 2)	LSL CPAs	06/27/2023
2023 Govt. Year-End Training - Audit Documentation (Level 2)	LSL CPAs	06/27/2023
2023 Govt. Year-End Training - GASB 100	LSL CPAs	06/27/2023
2023 Govt. Year-End Training - Basics of Government	LSL CPAs	06/26/2023
2023 Govt. Year-End Training - Inventory and YE Expectations	LSL CPAs	06/26/2023
2023 Govt. Lunch & Learn! Cash and Investments	LSL CPAs	06/02/2023
Yellow Book:Staying Compliance with GAS		05/08/2023
2023 GASB Update: The Age of Enlightenment (for finance departments!)_ZOOM	LSL CPAs	05/04/2023
Performing a Single Audit Under the Uniform Guidance		04/25/2023
Yellowbook: Application of GAGAS Principles		04/18/2023
Excel Essential Training (Office 365/Microsoft 365)		04/11/2023
Becoming Indistractable		04/10/2023
Balancing Multiple Roles as a Leader		04/10/2023
Excel 2019 Essential Training		04/10/2023
Getting Your Ideas Approved		04/08/2023
Building Trust		04/04/2023
10 Habits of highly successful careers	Becker Professional Education	04/04/2023
Becoming a Manager	Becker Professional Education	04/04/2023
AICPA and the Future of the Profession	Becker Professional Education	04/04/2023



Heather Flores, CPA

MANAGER | AUDIT MANAGER

LICENSES

Certified Public Accountant
Texas

ENGAGEMENTS

City of Nevada City
City of West Sacramento
County of Placer
Monterey Peninsula Airport District

ACHIEVEMENTS

Heather brings 16 years of experience across both the public and private accounting sectors. She specializes in governmental audits – helping cities, districts, and public agencies navigate their financial reporting and compliance requirements with confidence. Heather's practical approach to handling the pressure finance teams face during year-end allows her to make the audit process efficient, clear, and as stress-free as possible.

CONTINUING EDUCATION

140 total hours over the last three years, 95 of which were in governmental accounting and auditing subjects. Heather meets the requirements of governmental CPE Government Auditing Standards.

EXPERIENCE

Heather has performed a variety of government audits, including school districts, water districts, other special districts, ACFR audits, and Single Audits.

Her work has entailed:

- Annual Comprehensive Financial Report preparation
- Assisting clients achieve the Government Finance Officers Association (GFOA) Award
- Compliance testing for Single Audits under Uniform Guidance
- Preparing government-wide conversion entries
- Assisting clients with the preparation and review of GASB 34, 87, and 96 journal entries
- Review of capital assets, debt service, and federal and state award

MEMBERSHIPS

AICPA, CalCPA, CREW-OC

EDUCATION

Bachelor of Business Administration in Accounting &
Master of Science in Finance -
Texas A&M University in College Station, Texas

Heather Flores CPE Records 2025

Program	Sponsor	Completed
2025 Government Workshop Series	LSL CPAs	11/04/2025
2025 Government Workshop Series	LSL CPAs	10/28/2025
2025 Government Workshop Series	LSL CPAs	10/21/2025
2025 Government Workshop Series	LSL CPAs	10/14/2025
2025 Government Workshop Series	LSL CPAs	09/30/2025
2025 Government Workshop Series	LSL CPAs	09/23/2025
GAS-Single Audit Guide: An Overview of	AMERICAN INSTITUTE OF CPAS	9/18/2025
2025 Government Workshop Series	LSL CPAs	09/16/2025
Back to Basics | Uniform Guidance Update Encore Presentation	LSL, LLP	09/10/2025
2025 Government Workshop Series	LSL CPAs	09/09/2025
2025 Government Workshop Series	LSL CPAs	09/02/2025
2025 Government Workshop Series	LSL CPAs	08/26/2025
2025 Government Workshop Series	LSL CPAs	08/19/2025
2025 Government Workshop Series	LSL CPAs	08/12/2025
2025 Government Year-End Training	LSL CPAs	07/24/2025
2025 Assurance Department Training	LSL CPAs	07/23/2025
2025 Assurance Department Training	LSL CPAs	07/22/2025
Governmental and Not-for-Profit Annual	AMERICAN INSTITUTE OF CPAS	7/15/2025
Anti-Harassment for Bystanders: 05. Harassment Bystander Scenarios	HSI	06/10/2025
California Workplace Bullying	HSI	06/10/2025
Anti-Harassment: 06. Review of Anti-Harassment	HSI	06/10/2025
Anti-Harassment: 01. Anti-Harassment for Everyone	HSI	06/10/2025
Anti-Harassment: 02. Anti-Harassment for Managers	HSI	06/10/2025
Overview: Harassment Prevention and the Respectful Workplace	HSI	06/10/2025
Workplace Violence for Supervisors	HSI	06/10/2025
Anti-Discrimination: Protected Classes and the Inclusive Workplace	HSI	06/10/2025
California Workplace Violence Prevention Plan	HSI	06/10/2025
Back to Basics | GASB 101: Compensated absences	LSL, LLP	06/05/2025
2024 Internal Inspector Results	CARR RIGGS & INGRAM, LLC GASB	9/25/2024
100 FInancial Statement Impact	CARR RIGGS & INGRAM, LLC IT	8/22/2024
as Part of the Financial Statement	CARR RIGGS & INGRAM, LLC IT	8/22/2024
as Part of the Financial Statement	CARR RIGGS & INGRAM, LLC IT	8/21/2024
as Part of the Financial Statement	CARR RIGGS & INGRAM, LLC IT	8/21/2024
as Part of the Financial Statement	CARR RIGGS & INGRAM, LLC IT	8/20/2024
as Part of the Financial Statement	CARR RIGGS & INGRAM, LLC IT	8/20/2024
as Part of the Financial Statement	CARR RIGGS & INGRAM, LLC	6/27/2024
CAATs / Active Data Part 1	CARR RIGGS & INGRAM, LLC A	6/25/2024
Deep Dive into GASB Statement 103's	CARR RIGGS & INGRAM, LLC	6/21/2024
2024 Compliance Supplement	CARR RIGGS & INGRAM, LLC	5/23/2024
2024 CRI IT Technology Review	CARR RIGGS & INGRAM, LLC	5/10/2024
Introduction to Auditing Employee Benefit	CARR RIGGS & INGRAM, LLC	5/10/2024
Employee Benefit Plan Audit Topics - Part	CARR RIGGS & INGRAM, LLC	5/10/2024
Employee Benefit Plan Audit Topics - Part	CARR RIGGS & INGRAM, LLC	5/9/2024
2024 Not-for-Profit Overview	CARR RIGGS & INGRAM, LLC	5/9/2024
Single Audit Common Deficiencies	CARR RIGGS & INGRAM, LLC	5/9/2024
Single Audit Update - Part 2	CARR RIGGS & INGRAM, LLC	5/9/2024
Single Audit Update - Part 1	CARR RIGGS & INGRAM, LLC	5/8/2024
Yellow Book Overview	CARR RIGGS & INGRAM, LLC	5/8/2024
Government Practice Topics	CARR RIGGS & INGRAM, LLC	5/8/2024
Common Government Reporting Errors	CARR RIGGS & INGRAM, LLC GASB	5/8/2024
Overview	CARR RIGGS & INGRAM, LLC	5/7/2024
General Audit Topics	CARR RIGGS & INGRAM, LLC	5/7/2024
Independence	CARR RIGGS & INGRAM, LLC	5/7/2024
2024 ASB Overview	CARR RIGGS & INGRAM, LLC	5/7/2024
2024 FASB Overview	CARR RIGGS & INGRAM, LLC	5/6/2024
Auditing Revenue	CARR RIGGS & INGRAM, LLC	5/6/2024
Consideration of Fraud in a Financial	CARR RIGGS & INGRAM, LLC	5/6/2024
Auditor Engaged Valuation Specialist -	CARR RIGGS & INGRAM, LLC	5/6/2024
Auditing Leases (ASC 842)	CARR RIGGS & INGRAM, LLC	1/17/2024
HubSync Introduction for CAAS Training	CARR RIGGS & INGRAM, LLC	12/14/2023
2023 Internal Inspection Results	CARR RIGGS & INGRAM, LLC	12/13/2023
Internal Controls - Payroll and	CARR RIGGS & INGRAM, LLC	12/12/2023
Understanding Yourself & Others	CARR RIGGS & INGRAM, LLC	12/7/2023
Teamwork	CARR RIGGS & INGRAM, LLC	10/25/2023
Risk Assessment Update for SAS 145	CARR RIGGS & INGRAM, LLC EBP	9/20/2023
Highlights Thus Far and Reminders	CARR RIGGS & INGRAM, LLC	6/21/2023
Internal Controls - Part 2 - Module 3	CARR RIGGS & INGRAM, LLC	6/21/2023
Internal Controls - Part 2 - Module 2	CARR RIGGS & INGRAM, LLC	6/20/2023
Internal Controls Part 2 - Module 1	CARR RIGGS & INGRAM, LLC	6/20/2023
Internal Controls Part 1 - Module 3	CARR RIGGS & INGRAM, LLC	6/19/2023
Internal Controls - Part 1 - Module 1	CARR RIGGS & INGRAM, LLC	6/19/2023
Internal Controls - Part 1 - Module 2	CARR RIGGS & INGRAM, LLC	5/12/2023
Employee Benefit Plan Audit Topics - Part	CARR RIGGS & INGRAM, LLC	5/12/2023
General SSARS Overview	CARR RIGGS & INGRAM, LLC	5/12/2023
Not-for-Profit Overview	CARR RIGGS & INGRAM, LLC	5/11/2023
Introduction to Auditing Employee Benefit	CARR RIGGS & INGRAM, LLC	5/11/2023
Single Audit Update - Part 2	CARR RIGGS & INGRAM, LLC	5/11/2023
Single Audit Update - Part 1	CARR RIGGS & INGRAM, LLC	5/11/2023
Single Audit Common Deficiencies	CARR RIGGS & INGRAM, LLC	5/10/2023
Yellow Book Overview	CARR RIGGS & INGRAM, LLC	5/10/2023
2023 GASB Overview	CARR RIGGS & INGRAM, LLC GASB	5/10/2023
87 (Leases) Lessons Learned	CARR RIGGS & INGRAM, LLC	5/10/2023
Government Practice Topics	CARR RIGGS & INGRAM, LLC	5/9/2023
2023 FASB Overview	CARR RIGGS & INGRAM, LLC	5/9/2023
2023 ASB Overview	CARR RIGGS & INGRAM, LLC	5/9/2023
Risk Assessment	CARR RIGGS & INGRAM, LLC	5/9/2023
General Audit Topics	CARR RIGGS & INGRAM, LLC	5/8/2023
Debt Classification, Impairment, Going	CARR RIGGS & INGRAM, LLC	5/8/2023
Considerations of Fraud in a Financial	CARR RIGGS & INGRAM, LLC	5/8/2023
Professional Skepticism	CARR RIGGS & INGRAM, LLC	5/8/2023
Leases	CARR RIGGS & INGRAM, LLC	4/19/2023
Efficient Ways to Approach Journal Entry	CARR RIGGS & INGRAM, LLC	2/8/2023
Tips and Tricks for a More Efficient Busy	CARR RIGGS & INGRAM, LLC	2/8/2023



LICENSE

Certified Public Accountant
California

ENGAGEMENTS

County of Butte
County of El Dorado
City of Diamond Bar
City of Rancho Cucamonga
City of Redondo Beach
City of Roseville
City of San Juan Capistrano
City of Vallejo
South Coast Air Quality District

Engagements at CLA
County of Butte
County of Calaveras
County of El Dorado
County of Glenn
County of Humboldt
County of Kern
County of Lake
County of Mendocino
County of Monterey
County of Placer
County of San Bernadino
County of San Joaquin
County of San Luis Obispo
County of Shasta
County of Stanislaus
County of Tehama
County of Trinity
County of Yuba
City of Benicia
City of Porterville
City of Redding
California Housing Finance Agency
California Infrastructure and Economic Development Bank
California Cannabis Authority
Eastern Sierra Transit Authority
Sacramento Law Library
San Luis Obispo APCD

Chloe Zabrek, MPAc, CPA

MANAGER | AUDIT IN-CHARGE

ACHIEVEMENTS

Chloe is an experienced auditor specializing in state and local government audits, fund accounting, and compliance audits. She began her career at LSL as an Associate Auditor and has advanced to the role of a Manager. In this capacity, Chloe leads her team and every audit engagement with a strong commitment to accuracy and compliance with both regulatory and professional standards, while focusing on the quality and effectiveness of the audit engagement.

CONTINUING EDUCATION

120 total hours over the last three years, 100 of which were in governmental accounting and auditing subjects. Chloe meets the requirements of governmental CPE Government Auditing Standards.

EXPERIENCE

With 6 years of experience in governmental auditing, Chloe has honed her expertise in all phases of government audits, including ACFR audits, housing authority audits, Transportation Development Act audits, Air Pollution Districts, State department audit, and Single Audits.

Her work has entailed:

- Assisting in the preparation of the Annual Comprehensive Financial Report (ACFR)
- Performing analytical and substantive audit procedures on account balances
- Supervising the nature, timing and extent of procedures involved in the audit process as well as Junior Staff
- Assisting clients with the preparation and review of GASB 68, 75, 87, and 96 journal entries
- Review of capital asset, debt service, federal and state award schedules

EDUCATION

Bachelor of Arts in Business Administration
with an emphasis in Accounting – Seattle University

Master of Professional Accountancy – University of California, Davis

Chloe Zabrek CPE Records 2023 - Current

Program	Sponsor	Completed
Understanding Harassment: 05. Warning Signs	HSI	12/10/2025
Understanding Harassment: 03. Understanding Targets	HSI	12/10/2025
California Anti-Harassment: California Harassment and Discrimination Scenarios	HSI	12/10/2025
Anti-Harassment: 05. Sexual Harassment Cases in Court	HSI	12/10/2025
Understanding Harassment: 06. Healthy Culture	HSI	12/10/2025
Anti-Harassment: 04. Writing and Communicating Anti-Harassment Policy	HSI	12/10/2025
California Anti-Harassment: Introduction to California Harassment and Discrimination	HSI	12/10/2025
Anti-Harassment: 01. Anti-Harassment for Everyone	HSI	12/10/2025
Anti-Harassment: 02. Anti-Harassment for Managers	HSI	12/10/2025
Anti-Harassment: 06. Review of Anti-Harassment	HSI	12/10/2025
Anti-Harassment: 03. Investigating Harassment Claims	HSI	12/10/2025
Understanding Harassment: 02. Understanding Offenders	HSI	12/10/2025
Understanding Harassment: 07. Understanding Harassment Review	HSI	12/10/2025
Understanding Harassment: 04. Bystander Training	HSI	12/10/2025
Understanding Harassment: 01. Introduction to Understanding Harassment	HSI	12/10/2025
2025 Government Workshop Series	LSL CPAs	11/04/2025
2025 Government Workshop Series	LSL CPAs	10/28/2025
2025 Government Workshop Series	LSL CPAs	10/21/2025
2025 Government Workshop Series	LSL CPAs	10/14/2025
2025 Government Workshop Series	LSL CPAs	10/07/2025
2025 Government Workshop Series	LSL CPAs	09/30/2025
Driving Change with Confidence: From Vision to Result	Association Of International Certifi	09/24/2025
2025 Government Workshop Series	LSL CPAs	09/23/2025
2025 Government Workshop Series	LSL CPAs	09/16/2025
Back to Basics | Uniform Guidance Update Encore Presentation	LSL, LLP	09/10/2025
2025 Government Workshop Series	LSL CPAs	09/09/2025
2025 Government Workshop Series	LSL CPAs	09/02/2025
2025 Government Workshop Series	LSL CPAs	08/26/2025
2025 Government Workshop Series	LSL CPAs	08/19/2025
2025 Government Workshop Series	LSL CPAs	08/12/2025
2025 Government Workshop Series	LSL CPAs	08/05/2025
2025 Government Year-End Training	LSL CPAs	07/24/2025
2025 Assurance Department Training	LSL CPAs	07/23/2025
2025 Assurance Department Training	LSL CPAs	07/22/2025
LSL GAAT Update 2025 Power Moves: Stay Ahead & Thrive Through Change	LSL, LLP	04/10/2025
Single Audit Training - 01/24/2025	LSL CPAs	01/24/2025
Back to Basics | Put the Pieces Together: A Guide to Bank Reconciliations	LSL CPAs	08/27/2024
Government Year-End Training 8/8/24 (Webinar)	LSL CPAs	08/09/2024
Back to Basics | Leases & SBITA Accounting: Year Two & Beyond	LSL CPAs	06/18/2024
Inventory Count Training (Government)	LSL CPAs	06/06/2024
2024 Govt. Interim Training - Audit Roadmap	LSL CPAs	04/05/2024
2024 Govt. Interim Training: Expectations	LSL CPAs	04/05/2024
2024 Govt. Interim Training: Internal Control Documentation in Orb	LSL CPAs	04/04/2024
Ethical and Independence Considerations in Yellow Book Engagements	Becker Professional Education	04/03/2024
Motivating remote workers	Becker Professional Education	04/03/2024
Identifying and Communicating Internal Control Matters on An Audit	Becker Professional Education	04/03/2024
GAO Green Book - Government Internal Control Standards	Becker Professional Education	04/02/2024
Evaluating internal controls post-pandemic	Becker Professional Education	04/02/2024
Evaluating Design and Implementation of Internal Controls on Audits	Becker Professional Education	04/01/2024
What is Changing in Risk Assessment	Becker Professional Education	03/21/2024
Financial Statement Fraud	Becker Professional Education	03/13/2024
Completing the Audit	Becker Professional Education	03/12/2024
Accounting Firm's System of Quality Control, Part 2	Becker Professional Education	03/08/2024
Accounting Firm's System of Quality Control, Part 1	Becker Professional Education	03/04/2024
Single Audit Quality: Focus on Designing and Performing Test of Control and Compliance	Becker Professional Education	02/28/2024
Writing Yellow Book and Single Audit Reports That Comply With Requirements	Becker Professional Education	02/27/2024
The Top 10 Project Management Mistakes,ÃÎand How to Avoid Them		02/26/2024
Data Analytics for Students		02/19/2024
Working with Real-Time Data in Excel		02/19/2024
Fraud and Abuse in Nonprofit and Government Environments	Becker Professional Education	02/16/2024
Developing Your Leadership Philosophy		02/12/2024
Cultivating a Growth Mindset		02/09/2024
Audit Sampling, Part 2: Attribute Sampling for Tests of Controls and Selecting a Representative Sample	Becker Professional Education	02/06/2024
A Guide Through Common Audit Deficiencies	Becker Professional Education	02/06/2024
Audit Risk Assessment: The Do's and Don'ts, Part 1	Becker Professional Education	01/29/2024
Audit Risk Assessment: The Do's and Don'ts, Part 2	Becker Professional Education	01/29/2024
Big Data in the Age of AI		01/25/2024
Business Ethics for Managers and Leaders		01/25/2024
Yellow Book and Single Audit Update 2024	Becker Professional Education	01/24/2024
Asset Misappropriation Schemes	Becker Professional Education	01/24/2024
2023 Uniform Guidance Update	Becker Professional Education	01/23/2024
Business Collaboration in the Modern Workplace		01/23/2024
Finding a Better Work-Life Balance	Becker Professional Education	01/23/2024
AICPA Risk Assessment Requirements	Becker Professional Education	01/22/2024
AICPA's Ethics Codification Project	Becker Professional Education	01/22/2024
Critical Thinking		01/22/2024
Being an Effective Team Member		01/22/2024
Accountants' Responsibility Regarding Fraud, Part 2	Becker Professional Education	01/18/2024
Accounting Foundations: Internal Controls		01/18/2024
AICPA Control Risk Assessment Requirements	Becker Professional Education	01/18/2024
Accountants' Responsibility Regarding Fraud, Part 1	Becker Professional Education	01/17/2024
How to Properly Prepare Audit Documentation and Workpapers, Part 2	Becker Professional Education	01/16/2024
How to Properly Prepare Audit Documentation and Workpapers, Part 1	Becker Professional Education	01/16/2024
Government Ethics and Independence	Becker Professional Education	01/15/2024
Time Management for Busy People		01/12/2024
Fraud Update 2024	Becker Professional Education	01/12/2024
Writing Email		01/12/2024
Microsoft Teams Essential Training		01/12/2024
Professional Skepticism for Public Accountants	Becker Professional Education	01/11/2024
Working with Difficult People		01/11/2024
Getting "UP!" Supercharging Your Energy	Becker Professional Education	01/11/2024
10 Habits of highly successful careers	Becker Professional Education	01/11/2024
Prioritizing Your Tasks		01/11/2024
2023 Yellow Book Update	Becker Professional Education	01/10/2024
Internal Control Considerations—Focus on Non-profits and Governmental Entities	Becker Professional Education	01/10/2024
Introduction to Government/Fund Accounting	Becker Professional Education	01/09/2024

Appendix C – COI Evidence of Coverage

ACORD®

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 04/1/2025

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	CONTACT NAME:
Affinity Insurance Services, Inc. 1100 Virginia Drive, Suite 250 Fort Washington, PA 19034	PHONE (A/C, No, Ext): FAX (A/C, No):
	E-MAIL ADDRESS:

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Continental Casualty Company	20443
INSURER B :	
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

INSURED

LSL, LLP
500 Technology Drive, Suite 350
Irvine, CA 92681

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						EACH OCCURRENCE	$
	☐ CLAIMS-MADE ☐ OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$
							MED EXP (Any one person)	$
							PERSONAL & ADV INJURY	$
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$
	☐ POLICY ☐ PRO-JECT ☐ LOC						PRODUCTS - COMP/OP AGG	$
	☐ OTHER:							$
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	$
	☐ ANY AUTO						BODILY INJURY (Per person)	$
	☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
	☐ UMBRELLA LIAB ☐ OCCUR						EACH OCCURRENCE	$
	☐ EXCESS LIAB ☐ CLAIMS-MADE						AGGREGATE	$
	☐ DED ☐ RETENTION $							$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N						☐ PER STATUTE ☐ OTH-ER	
	ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? ☐ N / A (Mandatory in NH)						E.L. EACH ACCIDENT	$
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$
							E.L. DISEASE - POLICY LIMIT	$
A	Professional Liability			APL-275513554	10/12/2024	10/12/2025	Per Claim/Aggregate $1	,000,000/$1,000,000

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

CERTIFICATE HOLDER

LSL, LLP
500 Technology Drive, Suite 350
Irvine, CA 92681

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

Affinity Insurance Services, Inc.

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ACORD

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 10/10/2024

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	CONTACT NAME: Lindsey Jamall
The Liberty Company Insurance Brokers Lic #0D79653 5955 De Soto Ave, Ste 250 Woodland Hills CA 91367	PHONE (A/C, No, Ext): (888) 918-3960 FAX (A/C, No): E-MAIL ADDRESS: ljamall@libertycompany.com

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Hartford Underwriters Insurance Company	30104
INSURER B : Sentinel Insurance Co. & others, see Form WC660440	11000
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

INSURED: LSL, LLP, 500 Technology Drive, Suite 350, Irvine CA 92618

COVERAGES CERTIFICATE NUMBER: 24-25 BOP/UMB/WC 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	[X] COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [X] POLICY [ ] PRO-JECT [ ] LOC [ ] OTHER:			57SBABE9C78	10/12/2024	10/12/2025	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG $	$ 2,000,000 $ 1,000,000 $ 10,000 $ 2,000,000 $ 4,000,000 $ 4,000,000 $
A	AUTOMOBILE LIABILITY [ ] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [X] HIRED AUTOS ONLY [X] NON-OWNED AUTOS ONLY			57SBABE9C78	10/12/2024	10/12/2025	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident) $	$ 2,000,000 $ $ $ $
A	[X] UMBRELLA LIAB [X] OCCUR EXCESS LIAB [ ] CLAIMS-MADE [ ] DED [X] RETENTION $ 10,000			57SBABE9C78	10/12/2024	10/12/2025	EACH OCCURRENCE AGGREGATE $	$ 1,000,000 $ 1,000,000 $
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N: Y If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		57WECAZ7TWB	10/12/2024	10/12/2025	[X] PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	$ 1,000,000 $ 1,000,000 $ 1,000,000

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

RE: Operations of the Named Insured.
All below provisions apply to the Certificate Holder per Terms of Written Contract with the Named Insured.
Form SL 90 13 10 18: 30 days Notice of Cancellation to Certificate Holder (All Policies)
Form SL 30 32 06 21: Blanket Additional Insured (General and Auto Liability)
Form SL 00 00 10 18: Primary & Non-Contributory + Waiver of Subrogation (General and Auto Liability)
Form WC 99 03 03 B: Waiver of Subrogation (Workers Compensation)

CERTIFICATE HOLDER

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

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1. FIRM NAME

LSL, LLP

2. AUTHORIZED REPRESENTATIVE

Brandon Young is the designated Engagement Partner who will serve as the primary point of contact for this proposal. He is authorized to make representations on behalf of our firm, empowered to submit the proposal, and can be reached directly by phone at (916) 562-1579 or by email at Brandon.Young@lslcpas.com. Please contact Brandon for any clarification or contract negotiations related to this proposal.

3. TOTAL ALL-INCLUSIVE MAXIMUM PRICE

Please find the Audit Work Cost Proposal Form and Estimate of Cost on the following pages.

4. MANNER OF PAYMENT

LSL offers two manners of payment to our government audit clients. The first manner of payment is an upfront payment for the services to be rendered, less a 10% retention. This payment is due upon execution of the professional services agreement or the engagement letter. We apply an additional 5% discount to the overall audit fee for up-front payments. The second method of payment is that 90% of the total fees are invoiced in equal, monthly installment payments commencing from the month the professional services agreement or engagement letter is executed and scheduled to conclude December each year. If the installment payment method is selected, if the scope of work is concluded earlier than December of each year, the remaining balance becomes due and payable upon completion of the annual scope of work. Under both methods, the final 10% retention is due and payable upon completion of the scope of work. The peripheral reports (e.g., the Single Audit and Appropriations Limit) are invoiced upon completion of the scope of work. Invoices will not be provided on a more than monthly interval.

XIII. ATTACHMENT A - Audit Cost Proposal Form

Service	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
#1 City Audit and #4 Related Reports	$ 51,620	$ 54,200	$ 56,910	$ 59,760	$ 62,750
#2 Single Audit and Related Reports *	$ 4,300	$ 4,520	$ 4,750	$ 4,990	$ 5,240
#3 Gann Limit Review Report	$ 240	$ 250	$ 260	$ 270	$ 280
#5 Measure O Audit Report	$ *Included*	$ N/A	$ N/A	$ N/A	$ N/A
#6 West Valley Solid Waste Management Authority (JPA)	$ 7,500	$ 7,880	$ 8,270	$ 8,680	$ 9,110
#7 TDA Article 3 Audit	$ 1,440	$ 1,510	$ 1,590	$ 1,670	$ 1,750
#8 BSCC ORT Grant	$ N/A	$ 4,520	$ N/A	$ N/A	$ N/A
Out of Pocket Expenses -Meals and Lodging -Transportation -Other	 $ *Included* $ *Included* $ *Included*	 $ *Included* $ *Included* $ *Included*	 $ *Included* $ *Included* $ *Included*	 $ *Included* $ *Included* $ *Included*	 $ *Included* $ *Included* $ *Included*
Total for Fiscal Year (not-to-exceed) *Without Optional Items*	$ 65,100	$ 72,880	$ 71,780	$ 75,370	$ 79,130
Optional Items #5 Measure O Annual Report (future years) #9 FTR #10 Street Report #11 GASB 68/75	 $ N/A $ 3,600 $ 2,500 $ *Included*	 $ *Included* $ 3,780 $ 2,630 $ *Included*	 $ *Included* $ 3,970 $ 2,760 $ *Included*	 $ *Included* $ 4,170 $ 2,900 $ *Included*	 $ *Included* $ 4,380 $ 3,050 $ *Included*
Total for Fiscal Year (not-to-exceed) *With Optional Items*	$71,200	$79,290	$78,510	$82,440	$86,560

*Price includes one (1) major program. Each additional program is $3,000.

XIV. ATTACHMENT B - Estimate of Cost

Name of Firm: LSL, LLP

Address: 500 Technology Drive
Suite 350
Irvine, CA 92618

Contact Name: Brandon Young, CPA, Partner

Contact Phone #: 949-829-8299

Contact Fax #: 714-672-0331

Contact E-mail: Brandon.Young@lslcpas.com

Auditor's Standard Billing Rates

Position	**FY 2025-26**	**FY 2026-27**	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**
Partner	$ 295	$ 310	$ 326	$ 343	$ 361
Manager	$ 175	$ 184	$ 194	$ 204	$ 215
Senior Auditor	$ 125	$ 132	$ 139	$ 146	$ 154
Staff Auditor	$ 95	$ 100	$ 105	$ 111	$ 117
Clerical	$ 55	$ 58	$ 61	$ 65	$ 69
Other Director Senior Manager ~~Supervisor~~ Experienced Staff	$ 233 205 158 105	$ 245 216 166 111	$ 258 227 175 117	$ 271 239 184 123	$ 285 251 194 130

JANUARY 9, 2026

CITY OF CAMPBELL

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES
FOR THE FISCAL YEARS ENDING JUNE 30, 2026 THROUGH 2030

CONTACT PERSONS:
GARDENYA DURAN, CPA, CGMA
gduran@ramscpa.net

SCOTT MANNO, CPA, CGMA
smanno@ramscpa.net

909.889.0871

PREPARED BY
ROGERS ANDERSON MALODY & SCOTT, LLP
735 E Carnegie Drive, Suite 100
San Bernardino, CA 92408

LICENSE #2596
FEIN 95-2662063

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Exhibit A: Listing of current municipal clients

RAMS
CERTIFIED PUBLIC ACCOUNTANTS

January 9, 2026

City of Campbell
70 N. First Street
Campbell, CA 95008

We are pleased to respond, on behalf of Rogers, Anderson, Malody & Scott, LLP (RAMS), to your request for a proposal regarding professional auditing services. As a recognized industry leader and innovator for the past 77 years, our goal has been to provide honest, high-quality, and objective results to all our clients, including governmental organizations such as yours. This dedication has fueled our firm's tremendous organic growth while ensuring personalized, client-focused services, with some governmental clients being with us for over 25 years.

At RAMS, we are committed to achieving the highest quality audit in the most effective manner possible. We understand the complexities of performing governmental audits, which is why we have a dedicated team of auditors with specialized knowledge and experience to ensure our audits are planned and executed efficiently and effectively, providing you with the highest quality services.

We understand that the City of Campbell (the City) will review other proposals during this process, but we believe that RAMS is the exceptional choice for your audit for the following reasons:

Reputation: We have an established reputation in the governmental and not-for-profit accounting and auditing community for providing excellent, timely service with high-quality reporting.

Advanced Tools: We utilize Teammate Analytics, a suite of over 200 Computer Aided Audit Tools (CAATs), empowering our audit teams to perform powerful data analysis that enhances our substantive audit procedures and helps identify transactions or amounts indicative of potential fraud.

Risk-Based Approach: Our intelligent, risk-based audit (using CAAT) allows us to focus on key audit areas, increasing efficiency and resulting in a higher quality audit at a reasonable fee.

Experience: We currently provide auditing services to over 70 governmental agencies and not-for-profit organizations, including over 30 cities with enterprise activities and over 35 special districts.

Remote Capabilities: We have developed a comprehensive remote working environment for our audits. All our staff are equipped to work remotely effectively and efficiently, ensuring a quality audit.

Commitment to Deadlines: We are committed to meeting all reporting/auditing deadlines, resolving any issues encountered during your audit, and providing you with quality audit services.

Minimizing Stress: We understand the audit process can be stressful for you and your staff. We strive to make the audit process as trouble-free as possible by comprehensively planning and utilizing our staff and audit technologies efficiently and effectively while minimizing disruptions and miscommunications.

Personable Team: Our audit team members are personable and easy to work with, yet focused on the audit. Through open and responsive communication, we aim to minimize operational distractions for your staff while maximizing quality service.

Quality Control: We have an extensive internal quality control review process to ensure your financial reports meet the highest standards. Each report is prepared by the engagement team, reviewed by the engagement manager, and thoroughly examined by two partners and at least one professional proofreader.

Award-Winning Assistance: We have assisted many clients with the preparation of their Annual Comprehensive Financial Reports. All our clients who submitted reports for the GFOA award have received them. Our participation as a GFOA reviewer also indirectly benefits our clients in the quality review process.

Tel. 909-889-0871 | www.ramscpa.net | 735 E. Carnegie Dr. Suite 100, San Bernardino, CA 92408

Value for Investment: Our fee estimate provides a fair and reasonable investment, commensurate with the level of service provided and the experience of the audit team members. While we may not be the lowest bidder, our focus is on delivering the best value and high-quality services, pricing our engagements accordingly.

Our proposal is prepared clearly, concisely, and in accordance with the request for proposal. We believe our firm, staff, and reputation as a leader in governmental auditing exceed the need for the typical excessive information found in other proposals.

Rogers, Anderson, Malody & Scott, LLP is properly licensed to practice in California, including all the professional staff assigned to this engagement. Mrs. Gardenya Duran, Partner, and Mr. Manno, Partner are authorized to represent the firm, submit the bid, and sign a contract with the City. They can be reached at 735 E Carnegie Drive, Suite 100, San Bernardino, CA 92408 or 909.889.0871. We understand the work to be done as listed in the section of this proposal titled "Services to be Provided," and we are committed to meeting any agreed-upon time frames.

Thank you for the opportunity to present our proposal to the City. We are committed to exceeding your expectations of an auditor and believe this proposal provides you with comprehensive information about our firm, service team members, and our customized audit approach. We look forward to establishing a long and mutually beneficial relationship with the City. Please feel free to contact us if you have any questions regarding this proposal.

Respectfully yours,

ROGERS, ANDERSON, MALODY & SCOTT, LLP

Gardenya Duran, CPA, CGMA
Partner

AICPA GAQC Member

RAMS

Experience and qualifications

License to practice in California

Rogers, Anderson, Malody & Scott, LLP is licensed to practice in the State of California. Our key professional staff, which includes the partners, managers, and supervisors, are all certified public accountants licensed to practice in the State of California and follow all applicable Board of Accountancy standards.

Independence

Rogers, Anderson, Malody & Scott, LLP is independent of the City and any component units, as defined by general standard number two of the generally accepted auditing standards, and by the second general standard for government auditing in the U.S. Government Accountability Office's *Government Auditing Standards*.

Working paper retention

Rogers, Anderson, Malody & Scott, LLP will retain all workpapers and reports related to the audit for a minimum of seven (7) years, unless we are notified by the City of Campbell to extend that period.

Firm qualifications and experience

We were established in 1948, located at 735 E. Carnegie Drive, Suite 100, San Bernardino, California. As a comprehensive accounting firm, we offer a full spectrum of services. With over 77 years of public practice experience, we are one of the oldest, most trusted, and respected CPA firms in Southern California, specializing in auditing, accounting, and management advisory services for governmental agencies and not-for-profit organizations. Annually, we dedicate over sixteen thousand hours to our audit practice, encompassing cities, redevelopment successor agencies, water districts, other special districts, not-for-profit corporations, and joint power authorities. Our focus on government accounting and auditing is a primary commitment, ensuring we deliver top-quality services to local governments.

We recognize the importance of engaging auditors with a deep understanding of the complex and ever-evolving accounting and compliance issues that governments face today. Our firm boasts a rich history in governmental accounting and auditing, equipping us with invaluable experience, in-depth knowledge, and the technical expertise necessary to conduct high-quality governmental audits. This expertise enables us to provide exceptional service and effective solutions at competitive fees, reflecting our value to clients. Furthermore, our active participation in various industry associations ensures we stay updated on the latest issues in governmental accounting, auditing, and operations. We promptly share any valuable insights with our clients to enhance their benefit.

Our firm has a total staff of 60 people, which includes sixteen certified public accountants. The staff consists of six partners, six managers, fifteen supervisors/senior accountants, twenty-seven staff accountants, and six support staff. The audit staff consists of thirty-six members who devote over 80% of their time to municipal engagements. The engagement team assigned to the City's engagement will consist of the following full-time staff: one audit partner, one audit manager, one audit supervisor/senior, and two to three staff auditors.

Experience and qualifications (continued)

Range of services

In addition to auditing services for governmental entities, our firm offers a wide range of other services, including:

- SB 341 compliance (Successor Agencies)
- Internal control agreed-upon procedures
- Finance director and accounting support services
- Studies and evaluations of financial condition and fiscal policies
- Development and review of accounting policies and procedures
- Cash management studies
- Assistance with financing and public bond offerings

Additionally, we provide accounting, auditing, attest, and consulting services to both for-profit and not-for-profit entities. Our services also include tax preparation and consulting for individuals, corporations, and partnerships. We offer complimentary tax consultation services to our municipal audit clients.

Current Municipal Clients

A listing of our current municipal clients can be found at the end of this proposal as Attachment A.

Governmental Audit Quality Center

As a member of the American Institute of CPAs *Governmental Audit Quality Center* (GAQC), we at RAMS are dedicated to maintaining the highest quality standards. Our commitment to the GAQC membership requirements includes designating a partner responsible for the quality of our governmental audit practice, establishing rigorous quality control programs, conducting annual internal inspections, and publicly sharing our peer review report findings. Our goal is to continually enhance our quality initiatives to provide the highest quality audit services possible.

Being a part of the GAQC also grants us access to comprehensive resources that further improve the quality of your audit. Our membership ensures we receive timely information on technical, legislative, and regulatory matters, which we apply to your audit to ensure compliance with current standards and regulatory changes, benefiting our clients.

Housing Authority and Successor Agency experience

Over the past five fiscal years, the firm has audited the Housing Authorities and Successor Agencies for the following entities:

City of South Pasadena
City of Thousand Oaks
City of San Marcos
City of Moorpark
City of Fillmore
City of Sierra Madre
City of El Cajon
Town of Yucca Valley
City of Poway
City of San Bernardino
City of La Verne
City of San Jacinto
City of Twentynine Palms
City of La Mesa
City of Rosemead
City of Hawthorne
City of West Covina
City of Claremont

Experience and qualifications (continued)

Single audit experience

Many of our municipal clients, as well as other governmental and not-for-profit clients, require audits in accordance with Uniform Guidance. Recently, we have conducted single audits for numerous entities.

Our specialized Single Audits Team is led by Partners and Managers who hold Intermediate and Advanced Single Audit Certifications from the AICPA, ensuring a successful and thorough engagement.

ACFR preparation

We have extensive experience in preparing Annual Comprehensive Financial Reports (ACFR). For the fiscal years ending June 30, 2023, and 2024, our team prepared over 20 ACFRs, with each entity receiving the Certificate of Achievement for Excellence in Financial Reporting from the GFOA. For the fiscal year ending June 30, 2025, we prepared over 25 ACFRs for our clients for submission to the GFOA. Additionally, we have assisted many cities and special districts in developing their first-year reports for submission. Four of our audit partners and five of our managers/supervisory staff serve as technical reviewers for the GFOA award program. We ensure all ACFRs comply with the GFOA certificate program checklist and address any prior year comments to guarantee thorough and compliant reports.

Engagement quality control

Our internal quality control review process ensures your audit meets the highest standards. Financial reports prepared by a senior member of the engagement team undergo multiple levels of review: first by the engagement manager/supervisor, followed by the engagement partner, and finally a technical review by the engagement Quality Control partner. Additionally, all reports are proofread by at least one professional staff member. All audit workpapers are reviewed by the in-charge auditor and the partner in charge of the engagement.

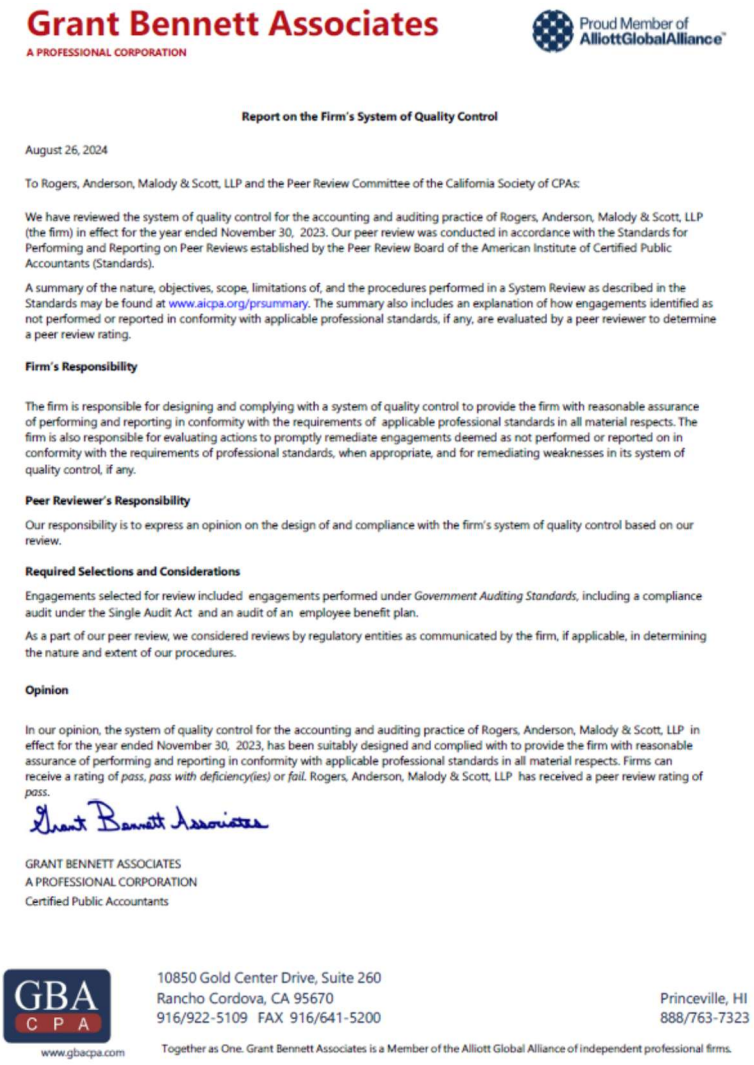
Equal Opportunity Employer

Our firm is an equal opportunity employer committed to providing employment opportunities to all qualified individuals, regardless of race, color, sex, religion, national origin, or disability. Our diverse staff represents a wide range of cultures and ethnic backgrounds. We offer advancement opportunities based on ability, skill, and desire to progress within the firm.

Experience and qualifications (continued)

External quality control review

As a member of the AICPA Private Companies Practice Section, our firm has actively participated in the "Peer Review" program since 1993. Every three years, an independent firm of certified public accountants conducts an external review of our firm. This participation ensures that our engagements, firm policies, and audit procedures consistently meet the standards set by the AICPA, the Yellow Book, and the California State Board of Accountancy. Notably, throughout our participation in this program, our firm has consistently received pass ratings from the peer reviewers.



Grant Bennett Associates
A PROFESSIONAL CORPORATION

Proud Member of AlliottGlobalAlliance

Report on the Firm's System of Quality Control

August 26, 2024

To Rogers, Anderson, Malody & Scott, LLP 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 Rogers, Anderson, Malody & Scott, LLP (the firm) in effect for the year ended November 30, 2023. 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 a compliance audit under the Single Audit Act and an audit of an employee benefit plan.

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.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Rogers, Anderson, Malody & Scott, LLP in effect for the year ended November 30, 2023, 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*. Rogers, Anderson, Malody & Scott, LLP has received a peer review rating of *pass*.

Grant Bennett Associates

GRANT BENNETT ASSOCIATES
A PROFESSIONAL CORPORATION
Certified Public Accountants

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During each peer review, an independent firm assesses our policies and procedures and inspects a representative sample of engagement workpapers and reports, including those related to governmental entities and engagements subject to the Uniform Guidance. For the year ended November 30, 2023, our firm received a pass rating. This rating indicates that our auditing practices are suitably designed and complied with, providing reasonable assurance of performing and reporting in accordance with applicable standards. The results affirm that our custom audit approach and procedures are technically sound and compliant with all relevant standards.

Disciplinary action

Our firm has a spotless record with no disciplinary actions taken or pending against it by state regulatory bodies or professional organizations. Additionally, there has never been any pending or settled litigation, nor any civil or criminal investigations. We are also not aware of any federal or state desk reviews or field reviews of our audits in the last three years.

Our firm has no record of substandard work.

In addition to external quality control reviews, our firm conducts annual in-house monitoring procedures that mirror the external peer review processes, ensuring ongoing compliance and quality in our audit and attest engagements.

Experience and qualifications (continued)

The quality of service you receive hinges on the capabilities of the individuals assigned to your engagement and how effectively these personnel resources are organized. Our professionals are highly trained, knowledgeable, and have a deep understanding of the environment in which governmental and not-for-profit entities operate. This expertise is crucial for providing the City with an effective and efficient audit.

Our engagement team brings significant experience and a practical understanding of governmental accounting and auditing, combined with a broad business perspective. Each member has access to a wide range of technical resources and knowledge bases, enabling them to offer practical observations and effective solutions to the City.

Partner and supervisory staff involvement

Our partners and supervisory staff are actively and continuously involved in all aspects of their engagements. We believe that their involvement is a key aspect of the overall audit process. This includes being on-site for interim and year-end fieldwork, ensuring a proper, efficient, and effective audit with minimal disruption to your staff. The time spent on-site by partners and supervisory staff allows them to understand the City's accounting processes and procedures thoroughly. This understanding helps in evaluating and developing opportunities for efficiency and offering practical advice to improve your accounting processes and procedures.

All professionals on this engagement have extensive experience with audits similar to the City's, eliminating the need for the City to train our team.

Staff continuity

Maintaining continuity of audit staff is a principal concern for our firm. To retain our staff, we offer competitive wages, advancement opportunities, generous medical packages, a retirement plan, bonus opportunities, and educational benefits. While we strive for continuity, we acknowledge that staff changes may occur. We plan to provide consistent staff year to year, which is in the best interest of both the City and our firm. Continuity ensures an orderly, efficient, and less disruptive audit experience. In case of staff changes, principal supervisory and management staff, including engagement partners, managers, other supervisory staff, and specialists, may be replaced if they leave the firm or are promoted. However, the City reserves the right to accept or reject replacements.

Due to the significant involvement of our partners in all engagements, any staff transition would have a minimal impact on audit efficiency and effectiveness in subsequent years. Other audit personnel may be changed at the discretion of the City provided that the replacements have substantially the same or better qualifications/experience.

Continuing Professional Education

Our auditor specialists stay current in this technical practice area by adhering to, and typically exceeding, the continuing professional education requirements of *Government Auditing Standards* and the State Board of Accountancy guidelines. All professionals at our firm participate in continuing professional education (CPE) programs sponsored by various organizations, including the Government Finance Officers Association, the American Institute of Certified Public Accountants, the California State Society of Certified Public Accountants, the California Society of Municipal Finance Officers, and the Association of Government Accountants. These programs ensure our clients are serviced by the best-trained and most proficient government auditors and accountants available. We also provide in-house training conducted by our partners and senior staff using published resources. All staff are required to attend fraud and ethics training. Our goal is to provide professional staff with continuing education that exceeds the minimum standard of 80 hours over two years.

Experience and qualifications (continued)

According to our firm's Quality Control document and *Government Auditing Standards* (GAS), all staff working on audits subject to GAS must complete CPE in line with GAS standards, requiring 24 hours directly related to governmental accounting and auditing.

To further increase our technical knowledge, we utilize resources such as the Governmental Audit Quality Center Annual Webcast Update, other relevant seminars, and monthly publications from the AICPA, the GFOA, and other sources. We also attend conferences and seminars sponsored by the GFOA, California Society of Municipal Finance Officers, California State Society of Certified Public Accountants, and the California Special Districts Association.

Assigned personnel

Our goal is to provide you with capable, competent, and personable individuals who possess an extensive background in governmental accounting and auditing and general business practices. This allows us to offer practical solutions and technical support, keeping you at the forefront of governmental accounting and helping you navigate complex issues.

Our engagement team has the managerial and supervisory experience to provide the City with a comprehensive audit of the highest quality while focusing on personal service. The resumes of the key engagement personnel assigned to the audit are presented below. These individuals will be assigned to the engagement for the entire contract period.

Gardenya Duran, CPA, CGMA – Partner, Engagement Partner

Gardenya will serve as the Engagement Partner for your municipal audit. She is licensed to practice as a certified public accountant in the State of California and has over 15 years of practical, governmental accounting and auditing experience. As the engagement partner, Gardenya will be responsible for the overall quality of the engagement, ensuring it is performed efficiently and effectively. She will directly oversee all engagement staff, assist in planning and performing the engagement, and review all workpapers and required reports prepared during the engagement.

Gardenya, like all our partners, is a working partner and will be actively involved in all aspects of the engagement, ensuring a high standard of service and attention to detail throughout the process.

Scott W. Manno, CPA, CGMA – Partner, Concurring Partner

Scott will be the Concurring Partner for the engagement. He is licensed to practice as a certified public accountant in the State of California and brings over 29 years of public accounting experience, specializing in serving local governments. As the concurring partner Scott will work directly with Gardenya in planning and performing the engagement. In addition, he will provide technical consultation for the engagement team.

Brianna Schultz, CPA - Partner, Quality Control Reviewer

Brianna will be the Quality Control Reviewer. She is licensed to practice as a certified public accountant in the State of California. She has over 15 years of practical, governmental accounting and auditing experience. Brianna will be responsible for the final quality control review of all released opinions and related reports.

Experience and qualifications (continued)

Evelyn Morentin-Barcena, CPA – Audit Manager

Evelyn is an Audit Manager with the firm. She is licensed to practice as a certified public accountant in the State of California. Evelyn has over 10 years' experience in providing accounting and auditing services for municipalities, special districts and various not-for-profit organizations. As an audit manager, she will work directly with the audit in-charge and partner, while supervising the engagement team during all phases of the engagement. In conjunction with the audit in-charge, she will also oversee the preparation of any required reports.

Daniel Hernandez – Audit Senior

Daniel is an Audit Senior with our firm, bringing three years of experience in providing accounting and auditing services to municipalities, special districts, and various not-for-profit organizations.

As an Audit Senior, Daniel will work closely with the engagement partner and manager. He will be responsible for planning the audit, supervising the staff assigned to the engagement, and reviewing all workpapers prepared for the engagement. Additionally, he will oversee the preparation of any required reports, ensuring thoroughness and compliance with all standards.

Mr. Terry Shea, CPA – Consultant

Terry is a retired municipal audit partner with the firm providing consulting services. He is licensed to practice as a certified public accountant in the State of California. Terry has over 40 years of public accounting experience and has provided accounting, auditing, and consulting services for municipalities, special districts, water agencies, and various not-for-profit organizations. Terry will assist on an as needed basis with the engagement. In addition, he will provide technical consultation for the engagement team.

Staff level accountants

All our staff accountants working on governmental audits are highly qualified to perform these audits. Prior to the audit season, our staff undergoes rigorous training that covers all aspects of our audit process and programs, ensuring they have a solid foundation before starting fieldwork. Each staff member is encouraged to take on increased responsibilities in engagements they have previously worked on, enabling them to grow and continually enhance their skills and knowledge.

In summary, we emphasize the credentials of the professionals who will be directly responsible for the quality of service you will receive. Additionally, our audit team possesses an important, albeit intangible, attribute: the professionals assigned to your audits have previously worked together as a multi-disciplined team. This ensures a smooth, efficient, and effective audit process. We are committed to allocating the necessary resources to ensure continuity of personnel throughout our relationship with the City.

Experience and qualifications (continued)



Gardenya Duran, CPA, CGMA
Engagement Partner

Professional experience

Mrs. Duran joined Rogers, Anderson, Malody & Scott, LLP in 2010. She works primarily on audits of governmental agencies, small to mid-sized businesses, and nonprofit organizations. Mrs. Duran has served as a technical reviewer for the GFOA ACFR Award program. Mrs. Duran specializes in advisory services gearing towards helping local governments restore their finance departments and compliance after staffing disruptions for governments, municipalities and various non-profit organizations Prior to joining our firm, she was an Information Systems Technician in the U.S. Navy for nine years.

Education/licenses

Bachelor of Science – California State University, San Bernardino
Certified Public Accountant – State of California
Chartered Global Management Accountant – American Institute of Certified Public Accountants

Related professional experience

Partial listing of relevant governmental agencies served (*includes enterprise fund accounting):

City of Hawthorne*	City of El Cajon*	City of Aliso Viejo	City of Capitola
City of Poway*	City of San Jacinto*	City of San Bernardino	City of Goleta
City of Canyon Lake	City of San Marcos*	City of Redondo Beach*	City of West Covina*
City of La Mesa*	City of Thousand Oaks*	City of Claremont*	City of Chula Vista*

Continuing professional education

Mrs. Duran has completed over 145 hours of continuing professional education courses in the past three years of which the following select courses are relevant to this engagement:

- GASB Update - Recently issued Pronouncements
- Fundamental of Preparing an Annual Comprehensive Financial Report
- Single Audit Update
- Audits of State and Local Governments

Professional affiliations

Mrs. Duran is a member of the following professional organizations:

- American Institute of Certified Public Accountants (AICPA)
- California Society of Certified Public Accountants (CalCPA)
- Government Finance Officers Association (GFOA)
- California Society of Municipal Finance Officers (CSMFO)

Experience and qualifications (continued)

Engagement team resumes



Scott W. Manno, CPA, CGMA
Concurring Partner

Professional experience

Mr. Manno began his career with Thomas, Bigbie and Smith in 1996 after serving in the United States Army. He spent six years with the firm primarily working on audits of municipalities, special districts and redevelopment agencies as well as various not-for-profit organizations. He joined Rogers, Anderson, Malody & Scott, LLP in July 2001. Currently, Mr. Manno serves as a technical reviewer for the GFOA ACFR Award program and he is also on the GFOA Special Review Executive Committee. In addition, he is part of the California State Society of Certified Public Accountants Governmental Accounting which meets periodically to discuss current events, pronouncements, etc.

Education/licenses

Bachelor of Science, Business Administration – California State University, San Bernardino
Certified Public Accountant – State of California
Chartered Global Management Accountant – American Institute of Certified Public Accountants

Related professional experience

Partial listing of relevant governmental agencies served (*includes enterprise fund accounting):

City of El Cajon*	Town of Yucca Valley	City of La Mesa*	City of Santee
City of Sierra Madre*	City of Santa Paula*	City of Eastvale	City of 29 Palms
City of Moreno Valley*	City of Beaumont*	City of San Marcos*	City of Loma Linda*
City of Live Oak*	City of Perris*	City of Exeter*	City of Woodlake*
City of San Jacinto*	City of Menifee	City of Rolling Hills Est.	City of Ojai*

Mr. Manno has completed over 183 hours of continuing professional education courses over the past three years of which the following select courses are relevant to this engagement:

- State and Local Government Audit Planning Considerations
- Audits of State and Local Governments
- 2025 Government Accounting and Auditing Update
- Auditing Internal Controls for Governments

Professional affiliations

Mr. Manno is a member of the following organizations:

- American Institute of Certified Public Accountants (AICPA)
- California Society of Certified Public Accountants (CalCPA)
- Association of Government Accountants (AGA)
- Association of Certified Fraud Examiners (ACFE)
- Government Finance Officers Association (GFOA)
- California Special Districts Association (CSDA)
- California Society of Municipal Finance Officers (CSMFO)

Experience and qualifications (continued)



Brianna Schultz, CPA, CGMA
Quality Control Partner

Professional experience

Mrs. Schultz began her career with Rogers, Anderson, Malody & Scott, LLP in 2014, and had over three years' experience with another public accounting firm serving the same industry. Currently, Mrs. Schultz serves as a technical reviewer for the GFOA ACFR Award program. During her time with the firm, she has worked primarily on audits of municipalities, special districts and redevelopment agencies, as well as various non-profit organizations.

Education

Bachelor of Science – California State University, San Bernardino
Certified Public Accountant – State of California
Chartered Global Management Accountant – American Institute of Certified Public Accountants

Related professional experience

Partial listing of relevant governmental agencies served (*includes enterprise fund accounting):

City of Menifee	City of Aliso Viejo	City of Claremont*	City of Chino*
City of Glendora*	City of Rolling Hills Est.	City of San Bernardino	City of Sierra Madre*
City of La Verne*	City of Loma Linda*	City of South Pasadena*	City of West Covina*
City of La Mesa*	City of Baldwin Park	City of El Cajon*	City of Hawthorne*

Mrs. Schultz obtained the AICPA's *Advanced Single Audit Certificate* in 2019 and the *Intermediate Single Audit Certificate* in 2017. She served as the contract Interim Accounting Manager for the City of Glendora in 2016 and the Senior Accountant for the City of Rancho Cucamonga in 2015. Additionally, she is a reviewer for the GFOA ACFR Program.

Continuing professional education

Mrs. Schultz has completed over 160 hours of continuing professional education courses over the past three years of which the following select courses are relevant to this engagement:

- Governmental Accounting and Auditing Conference
- Single Audit Update
- How to Implement GASBS 87 and Maintain Compliance

Professional Affiliations

Mrs. Schultz is a member of the following organizations:

- American Institute of Certified Public Accountants (AICPA)
- California Society of Certified Public Accountants (CalCPA)
- Government Finance Officers Association (GFOA)
- California Society of Municipal Finance Officers (CSMFO)

AICPA GAQC Member
RAMS

Experience and qualifications (continued)



Evelyn Morentin-Barcena, CPA
Audit Manager

Professional experience

Evelyn is an Audit Manager with the firm. She has over 10 years' experience in providing accounting and auditing services for municipalities, special districts and various nonprofit organizations. As an audit manager, she will work closely with the engagement partner and manager and be responsible for planning the audit, supervising the staff assigned to the engagement, and performing reviews of all workpapers prepared for the engagement. In addition, she will also be responsible for the preparation of any required reports. Currently, Evelyn serves as a technical reviewer for the GFOA ACFR Award program.

Education

Bachelor of Science – California State University, San Bernardino
Certified Public Accountant – State of California
Intermediate Single Audit Certificate – AICPA

Related professional experience

Partial listing of relevant governmental agencies served (*includes enterprise fund accounting):

City of Menifee	City of Thousand Oaks*	City of San Jacinto*	City of San Marcos*
City of Calabasas*	Town of Yucca Valley	City of San Bernardino	City of Calimesa
City of Goleta	City of Signal Hill*	City of Chula Vista*	Town of Windsor*
City of Carpinteria	City of Lawndale	City of Live Oak*	City of Hawthorne*

Continuing professional education

Ms. Morentin-Barcena has completed over 120 hours of continuing professional education courses over the past two years of which the following select courses are relevant to this engagement:

- Governmental Accounting and Auditing Update: Single Audit Update
- 2025 Annual Governmental GAAP Update
- GASB Update

Professional affiliations

Ms. Morentin-Barcena is a member of the following professional organizations:

- American Institute of Certified Public Accountants (AICPA)
- California Society of Certified Public Accountants (CalCPA)
- Government Finance Officers Association (GFOA)
- California Society of Municipal Finance Officers (CSMFO)

Experience and qualifications (continued)



Daniel Hernandez
Audit Senior

Professional experience

Mr. Hernandez joined Rogers, Anderson, Malody & Scott, LLP in 2023, primarily providing accounting and auditing services for municipalities, special districts, and various nonprofit organizations. As an audit senior, he will work closely with the engagement partner and manager and be responsible for planning the audit, supervising the staff assigned to the engagement, and performing reviews of all workpapers prepared for the engagement. In addition, he will also be responsible for the preparation of any required reports.

Education

Bachelor of Arts in Business Administration - California State University, San Bernardino

Related professional experience

Partial listing of relevant governmental agencies served (*includes enterprise fund accounting):

City of Goleta	City of Menifee	City of Signal Hill
City of Murrieta*	City of San Marcos*	City of Exeter
City of Carpinteria*	City of Live Oak*	City of El Cajon*
City of Loma Linda	City of Los Alamitos*	City of Woodlake

Continuing professional education

Mr. Hernandez has completed over 92 hours of continuing professional education courses over the past two years of which the following select courses are relevant to this engagement:

- GFOA Annual Comprehensive Financial Report Preparation Training
- GASB 101
- GAAP Update

Professional affiliations

Mr. Hernandez is a member of the following professional organizations:

- California Society of Certified Public Accountants (CalCPA)
- California Society of Municipal Finance Officers (CSMFO)

AICPA GAQC Member
RAMS

Experience and qualifications (continued)

Prior Engagements with the City of Campbell

We have not had any engagements with the City within the past five (5) years.

Similar Engagements with Other Government Entities

Our firm has provided similar services to various public section agencies over the past three years. Below is a listing of those most similar to the City of Campbell.

Entity:	***City of Chula Vista***
Scope of work:	Financial Audit/ACFR*/Successor Agency/Single Audit/Measure Audits/BSCC Audit
Date:	Years ending June 30, 2024- present
Engagement partner:	Mrs. Gardenya Duran
Total hours:	Approximately 500 hours each year
Contact person:	Mr. Sarah Schoen, Finance Director (619) 409-3818, sschoen@chulavistaca.gov

Entity:	***City of Menifee***
Scope of work:	Financial Audit/ACFR*
Date:	Years ending June 30, 2014 - present
Engagement partner:	Mr. Scott Manno
Total hours:	Approximately 350 hours each year
Contact person:	Ms. Ann-Marie Etienne, Finance Manager, (951) 672-6777, aetienne@cityofmenifee.us

Entity:	***City of Signal Hill***
Scope of work:	Financial Audit/ACFR*/Successor Agency/Single Audit/Measure Audits
Date:	Years ending June 30, 2019 - present
Engagement partner:	Mrs. Gardenya Duran
Total hours:	Approximately 250 hours each year
Contact person:	Ms. Siamlu Cox, Adminstrative Services Officer/Finance Director, (562) 989-7312, scox@cityofsignalhill.org

Entity:	***City of San Marcos***
Scope of work:	Financial Audit/ACFR*/Successor Agency/Single Audit/Measure Audits
Date:	Years ending June 30, 2010 - present
Engagement partner:	Mr. Scott Manno
Total hours:	Approximately 250 hours each year
Contact person:	Ms. Donna Apar, Finance Director, (760) 744-1050, ext. 3133, dapar@san-marcos.net

Entity:	***City of San Jacinto***
Scope of work:	Financial Audit/ Single Audit/Successor Agency
Date:	Years ending June 30, 2011 - present
Engagement partner:	Mr. Scott Manno/Mrs. Gardenya Duran
Total hours:	Approximately 350 hours each year
Contact Person:	Mr. Tom Prill, Deputy City Manager, (951) 487-7330, tprill@sanjacintoca.gov

*GFOA award recipients

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References

Our firm has proudly partnered with a wide range of government entities over the past five years, including cities, successor agencies, special districts, and Federal Single Audit engagements. The breadth of our client base reflects our deep expertise in public sector auditing and our ability to deliver high-quality, reliable service tailored to each organization's unique needs.

Because of the large number of government clients we have served, providing a complete listing for this proposal would not be practical. However, we are pleased to provide detailed client references for five current clients, including contact information, the nature of services performed, and years of service, when such information is explicitly necessary for evaluation. This ensures that the requesting agency receives the most relevant examples of our experience. If a full client list is determined to be absolutely necessary, we can provide it upon request.

Entity:	***Town of Yucca Valley***
Scope of work:	Financial Audit/ACFR*/Successor Agency
Date:	Years ending June 30, 2008 - present
Engagement partner:	Mr. Scott Manno
Total hours:	Approximately 350 hours each year
Contact person:	Mr. Curtis Yakimow, Town Manager (760) 369-7207

Entity:	***City of Thousand Oaks***
Scope of work:	Financial Audit/ACFR*/Successor Agency/Single Audit
Date:	Years ending June 30, 2018 - present
Engagement partner:	Mrs. Gardenya Duran
Total hours:	Approximately 420 hours each year
Contact person:	Ms. Elisa Quezada, Accounting Manager, (805) 449-2216, equezada@toaks.gov

Entity:	***City of Santa Paula***
Scope of work:	Financial Audit/ACFR
Date:	Years ending June 30, 2021 - present
Engagement partner:	Mrs. Gardenya Duran
Total hours:	Approximately 300 hours each year
Contact person:	Ms. Christy Ramirez, Finance Director, (805) 933-4211, ext.204, cramirez@spcity.org

Entity:	***City of San Dimas***
Scope of work:	Financial audit/ACFR*/Single Audit
Date:	Years ending June 30, 2021- present
Engagement partner:	Mrs. Gardenya Duran
Total hours:	Approximately 350 hours each year
Contact person:	Mr. Michael O'Brien Finance Director, (909) 394-6200, mobrien@sandimasca.gov

Entity:	***City of San Jacinto***
Scope of work:	Financial Audit/ Single Audit/Successor Agency
Date:	Years ending June 30, 2011 - present
Engagement partner:	Mr. Scott Manno/Mrs. Gardenya Duran
Total hours:	Approximately 350 hours each year
Contact Person:	Mr. Tom Prill, Deputy City Manager, (951) 487-7330, tprill@sanjacintoca.gov

Specific audit approach

Engagement approach

Our engagement approach for your audit is meticulously designed to ensure measurable progress and successful outcomes. This involves setting clear goals and maintaining frequent communication between the engagement partner, lead auditor, and the team. Our approach leverages our extensive knowledge and expertise in governmental accounting and auditing to identify and address key audit and accounting risks specific to the government sector. Each year's audit includes a complete reassessment of the control environment, enabling us to respond to any changes in risk assessment effectively.

Key components of our engagement approach

Knowledge and Experience: With over 77 years of auditing governmental entities of all sizes, we possess in-depth knowledge of the governmental environment. This enables us to perform efficient and effective audits, conduct detailed risk assessments, and identify significant audit risk areas within the City's control environment.

Intelligent Design: Utilizing advanced audit software and data analytic tools (Engagement and Teammate Analytics), we can analyze large volumes of data quickly, enhancing both the efficiency and effectiveness of our audits.

Professional Oversight: Our partners, managers, and supervisors have extensive experience in governmental audits, allowing us to design and execute audit strategies that are both effective and efficient.

Timeliness: Meeting deadlines is a professional commitment for us. We ensure that all required and agreed-upon deadlines are met.

Open Communication: Maintaining open lines of communication with all parties involved, including City management and staff, helps eliminate surprises and ensures a smooth audit process.

Availability: Our engagement team members are available year-round for any questions or additional consultation. City staff will have direct access to the partner, manager, and supervisory staff during and after the engagement.

Cost-Effectiveness: Our customized audit approach and experienced auditors help reduce overall audit costs while delivering effective audits and high-quality reports.

Risk-Based Approach: We perform detailed risk assessment procedures to understand the City and its environment, including internal controls. This forms the basis for our assessment of risks of material misstatement at the financial statement and relevant assertion levels. We may perform further audit procedures concurrently with risk assessment as necessary.

Specific audit approach (continued)

As stated in our proposal, our primary objective is to conduct an audit of the financial statements in accordance with required auditing standards and to express an opinion on those statements. Our engagement approach also offers several value-added benefits at no additional cost:

Efficiency and Minimal Disruption: Our audits are designed to be efficient and effective, minimizing disruption to office operations.

Practical Observations and Recommendations: We provide practical observations and recommendations on internal control issues, accounting standards implementation, and related policies and procedures.

Operating Efficiency Opportunities: We identify opportunities for operating efficiencies that can help reduce the City's operating costs.

By employing this comprehensive engagement approach, we ensure that the City's audit is conducted with the highest standards of quality and professionalism.

Audit approach and proposed audit segmentation

The following is a summary of the audit team's approach for your engagement. The audit will be divided into the following segments:

Segment 1 - Interim Testing: Planning, Pre-Audit Administration, and Internal Control Testing

Objectives: During this phase, our principal objectives will be to gather information about the City and its environment, including its internal controls over financial reporting.

Approach:

- **Initial Meetings:**
  - Meet with the City's staff to determine convenient dates to begin our audit and to discuss the assistance to be provided by the City's staff.

- **Engagement Team Brainstorming:**
  - Hold brainstorming sessions with engagement team members to discuss the susceptibility of the City's financial statements to material misstatement and fraud.

- **Review and Evaluation:**
  - Review and evaluate the City's accounting and reporting processes by examining the prior year's audit workpapers, City-prepared documents such as budgets, in-house financial reports, previously issued ACFR, organizational charts, manuals, programs, policies and procedures manuals, and minutes of governance meetings.
  - Perform analytical procedures to enhance our understanding of the City and identify areas that may need further assessment and additional testing.

- **Regulatory Review:**
  - Review and retain copies of any pertinent local, state, and federal statutes, regulations, or charters that apply to the City.
  - Obtain a full population of potential compliance areas to perform testing and select a random or stratified sample, utilizing our data analytic software, to ensure a true representation of the appropriate compliance requirements are being selected.

Specific audit approach (continued)

- **Internal Control Evaluation:**
  - Obtain a thorough understanding of the City's internal controls over financial reporting and compliance by documenting key internal control components, utilizing questionnaires, walkthroughs, inquiries, and observation.
  - Evaluate the design of controls relevant to the audit and test controls, if control risk is to be assessed below maximum, by selecting a sample of transactions and reviewing supporting documentation.

- **Management Communication:**
  - Document and review any findings noted during the testing of internal controls with management.
  - Provide a preliminary management letter with recommendations for improving any weaknesses in operations and suggestions for enhancing the efficiency of the City's operations.

- **Audit Data Analytics:**
  - Utilize powerful audit data analytic software to analyze large amounts of data quickly and focus on areas/transactions that are red flagged.

IT General Controls:

- **Security Access Controls:**
  - Evaluate general system security settings, password parameters, processes for adding, deleting, and changing security access, access capabilities of various user types, access controls to networks and financial applications, data file access controls, and physical access to networks and servers.

- **Computer Operations:**
  - Evaluate backup and recovery processes and review procedures for identifying and handling operational problems.

- **System Development and Changes:**
  - Evaluate processes related to system development and system changes, if applicable.

- **Application Testing:**
  - Determine the necessity of testing application controls based on professional judgment during the planning stages of the engagement.

Audit Team: This phase will be performed by the audit senior and two to three staff accountants, under the direct supervision of the audit manager and partner.

This comprehensive approach ensures a thorough understanding of the City's financial environment and internal controls, setting a solid foundation for the audit.

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Specific audit approach (continued)

Segment 2 - Year-End Testing: Substantive Testing

Objectives: During this phase, our primary objectives will be to assess the risk of material misstatement at the financial statement level and specific assertions, design overall responses to assessed risks and further audit procedures, perform substantive tests, and complete the audit while evaluating audit findings, if applicable.

Approach:

- **Risk Assessment and Audit Plan Development:**
  - Identify significant risks and develop a detailed audit plan using the results from Segment 1.

- **Design and Perform Substantive Tests:**
  - Design substantive tests of account balances tailored to the City's operations and assessed level of risk. Substantive procedures will include testing material balance sheet accounts, material revenue and expenditure/expense accounts, along with various analytical procedures as necessary.
  - Confirm various accounts with outside parties (e.g., cash, investments).

- **Risk Evaluation:**
  - Determine whether our testing supports the initially assessed level of risk at both the financial statement level and the assertion level.

- **Audit Adjustments:**
  - If any proposed audit adjustments are noted, we will discuss and explain them in detail with the appropriate level of management before posting.

Audit Team: This phase will be performed by the senior accountant and two to three staff accountants, under the direct supervision of the audit manager and partner.

Segment 3 - Reporting: Report Preparation and Audit Conclusion (Workpaper Review)

Objectives: During this phase, our principal objectives will be to evaluate whether the financial statements, as a whole, are free from material misstatement, form an opinion(s), and issue our report.

Approach:

- **Material Misstatement Evaluation:**
  - Determine, based on our substantive testing and other procedures, whether the financial statements, as a whole, are free of material misstatement. This will provide the basis for our opinion(s).

- **Workpaper Review:**
  - Review all audit workpapers to ensure the audit was performed in accordance with required standards (GAAS, GAGAS, etc.) and prepare drafts of all required reports by the agreed-upon dates.

- **Quality Control Review:**
  - Conduct an independent review of the financial statement draft by the engagement's quality control partner and issue all reports by the agreed-upon dates.

Audit Team: This phase will be performed by the audit senior and one staff accountant, under the direct supervision of the audit manager and partner. Additionally, the engagement's quality control partner will perform a detailed quality control review of the financial statements.

Specific audit approach (continued)

Customization and Communication: The procedures listed above are general. After our initial review of the City and our detailed risk assessment, we will customize the engagement to address the specifics of the City and the audit itself. We will determine which procedures to perform based on our risk assessment. All our audits are customized to each entity, ensuring a complete, effective, and efficient audit. Our approach is founded on open communication, a strong knowledge of the City's operations, and detailed planning at the initial stages of the audit.

Timeliness and Resource Allocation: Our firm is dedicated to performing a timely audit engagement. Prior to the start of the audit, we will meet with City staff to agree on adequate timeframes for the performance of the audit and the release of the financial statements. We will allocate the necessary resources to meet these agreed-upon timeframes.

Level of staff and approximate number of hours assigned to each segment

Segment	Partner	Manager	Senior	Staff	Total
Segment 1	9	14	21	100	144
Segment 2	18	22	33	131	204
Segment 3	18	20	29	30	97
Totals*	45	56	83	261	445

* = excludes Single Audit hours and ACFR prep

Sample sizes (including for compliance testing)

Our sample sizes will be determined in accordance with the AICPA's *Audit and Accounting Guide, Audit Sampling*, and will be selected using professional judgment or our TeamMate Analytics software, depending upon circumstance, as permitted by Statement on Auditing Standards. Our methods are designed to provide the most audit coverage without expending excess time. Our sample sizes will depend upon our preliminary assessment of control risk, our planned substantive testing and analytical procedures as well as our professional judgement.

We utilize our Computer Aided Audit Tools (CAAT) software, Teammate Analytics, to draw our audit samples. The software allows us to generate random samples, systematic samples, stratified samples, attributes samples as well as monetary unit samples (also called probability-proportional-to-size or dollar unit sampling).

Intelligent audit technology

Our audits leverage advanced technology through powerful software tools such as Engagement and Teammate Analytics. Additionally, all audit team members are connected wirelessly, enabling real-time information sharing. The benefits of our audit technologies include:

- **Teammate Analytics:** This suite of over 200 dynamic Computer Aided Audit Tools (CAATs) allows us to analyze large amounts of data in seconds. Using data directly from the City, we can search for duplicate checks, detect transactions during unusual hours or on holidays/weekends, perform Benford's Law analysis, and identify instances where a vendor has issued multiple invoices with sequential references, among many other tests. This empowers our audit teams to perform powerful and meaningful data analysis, enhancing our value-added services.

Specific audit approach (continued)

- **Customized Analytical Schedules:** We create our own analytical schedules to easily compare current balances to prior year balances and current vs. budget balances, significantly reducing the time required from City staff.
- **Real-Time Financial Statement Analysis:** Once your trial balances and financial statements are entered into our software, we can review your financial statements in the field, allowing us to notice and address any variances immediately.
- **Linked Financial Statement Schedules:** We link financial statement schedules directly to our audit software trial balances, enabling us to provide the City with fund financial statements almost immediately after importing the trial balances.
- **Audited Trial Balances:** We provide the City with audited trial balances that show the coding of the financial statement schedules, making it easier for City staff to review. These reports include each account coded to a specific financial statement line item/function and journal entries posted during the audit.

Analytical Procedures

To effectively utilize analytical procedures, industry background and knowledge are essential. With our firm's extensive experience and qualified staff, we possess the necessary knowledge to apply analytical procedures efficiently throughout our audit of the City.

- **Interim Phase:**
  - Compare current and prior year unadjusted balances to identify areas requiring additional analysis.
  - Compare current year actual amounts to the City's annual budget (both original and adopted).

- **Final Phase:**
  - Perform procedures similar to those in the interim phase.
  - Compare certain financial ratios for current and prior years.
  - Conduct reasonableness tests.
  - Investigate any significant variances further through inquiry and additional substantive testing until resolved to our satisfaction.

- **Post-Fieldwork:**
  - Compare current and prior year audited balances, considering expected relationships based on our knowledge of the City, similar entities, and the general economic environment.
  - Utilize additional analytical techniques such as trend analysis as needed.

Unlike other audit firms, we use analytical procedures to supplement, not supplant, our substantive testing, ensuring a thorough and comprehensive audit.

Identification of potential audit problems

One potential problem could be the implementation of any future GASBS. With our deep understanding of governmental accounting and auditing, constant training, and broad resources, we do not anticipate any issues during a GASB implementation. Our approach to any GASB statement implementation would be as follows: gain a thorough understanding of the pronouncement; determine applicability to the City; if applicable, discuss the statement and how it will affect the City with City staff; and provide guidance to City staff on the accounting and financial reporting implications.

Specific audit approach (continued)

Auditing in a remote environment

The evolution of technology has revolutionized the accounting and auditing profession, enabling us to provide high-quality services remotely with efficiency, precision, and timeliness. During the COVID-19 pandemic, our firm adapted quickly to a fully remote audit environment and developed processes that have since become integral to our standard approach. These advancements not only enhanced the quality of our audits but also resulted in significant efficiencies for both our team and our clients.

Remote Audit Approach

- **Technology Utilization:**
  - We use secure cloud-based platforms for document sharing and management, such as Engagement Organizer, ensuring client data remains safe and accessible.
  - Video conferencing tools (e.g., Zoom, Microsoft Teams) facilitate real-time communication with City staff, enabling collaborative discussions and efficient issue resolution.

- **Workflow and Communication:**
  - Regular Communication: We maintain routine contact with clients throughout all phases of the audit via email, phone calls, and video meetings.
  - Responsiveness: Our team prides itself on quick turnaround times for questions or issues, making remote collaboration as seamless as on-site interactions.

- **Flexibility for On-Site Presence:**
  - While we anticipate performing the majority of our work remotely, we understand that some aspects of the audit may benefit from an on-site presence. If desired, we will work with the City to determine an acceptable staffing level for in-person activities, balancing health, safety, and operational needs.

Benefits of Remote Auditing

- **Efficiency Gains:**
  - Remote auditing reduces the need for travel time, allowing both auditor and auditee to focus on the tasks at hand, resulting in faster turnaround on requests and issue resolution.
  - Immediate access to digital documents and records eliminates delays associated with physical transfers of information.

- **Enhanced Quality of Life:**
  - By minimizing travel, our staff can dedicate more time to client work and professional development, improving overall morale and productivity.

- **Environmental Impact:**
  - Reducing unnecessary travel decreases traffic congestion, lowers fuel consumption, and contributes to improved air quality in Southern California.

- **Year-Round Availability:**
  - Our remote-first approach fosters an ongoing partnership, encouraging clients to reach out throughout the year for guidance on matters that could impact the audit or their financial reporting.

Estimated Project Timeline and Pricing

Services to be provided

The City desires the auditor to express opinions on the fair presentation of the financial statements for the following: the City of Campbell, in accordance with generally accepted accounting principles.

In addition, we shall:

- Prepare the financial statements (ACFR), in accordance with General Accepted Accounting Principles, with management's direct oversight and approval.
- Apply certain limited procedures related to Management's Discussion and Analysis and Required Supplementary Information and provide an "in-relation-to" report on the combining and individual fund financial statements and supporting schedules, if applicable.
- Provide opinions as to the compliance with the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (OMB Uniform Guidance). RAMS is to provide an "in-relation-to" report on the Schedule of Expenditures of Federal Awards based on the auditing procedures applied during the audit of the financial statements.
- Test compliance with Article XIIIB pertaining to the City's appropriation limit and prepare an Agreed-Upon Procedures report to the City Council regarding compliance.
- Test compliance with Measure O Revenues and Expenditures for the fiscal years under audit.
- Perform an audit and prepare basic financial statements and a management letter for the West Valley Solid Waste Management Authority, a California Joint Powers Authority.
- Perform an audit on the Transportation Development Act (TDA) Article 3, when required.
- Perform an audit on the California Board of State and Community Corrections (BSCC) program for the periods covering October 1, 2023 through December 31, 2026.
- As needed services, such as the preparation and filing of the Annual Financial Transactions Report to the State Controller of California, preparation and filing of the Annual Street Report to the State Controller of California, assistance with GASB 68/87 accounting entries to record the City's net pension/OPEB liabilities and related deferred inflows and outflows.

Our audit(s) will be in accordance with:

- Generally Accepted Auditing Standards as promulgated by the American Institute of Certified Public Accountants, including requirements found in the most recent AICPA audit guide *Audits of State and Local Governments*.
- *Government Auditing Standards* issued by the Comptroller of the United States of America.
- Single Audit Act of 1984, as amended in 1996.
- Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (OMB Uniform Guidance).
- Any other applicable standards for other items outlined in the Scope of Work to be performed and/or reports to be issued.

Reports to be issued:

- A report on the fair presentation of the financial statements in conformity with GAAP.
- A report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards* (material weaknesses or significant deficiencies).
- A report in compliance with requirements applicable to each major federal program and internal control over compliance in accordance with the *Uniform Guidance*.
- Prepare Management Letter that includes significant and less significant (i.e., reportable and non-reportable) recommendations for improvements to internal control.
- We will issue reports to those charged with governance (SAS 114 letters) as required by auditing standards.
- An examination report on management's assertion regarding compliance with Measure O.
- A report on the fair presentation of the West Valley Solid Waste Management Authority's financial statements in conformity with GAAP.

Estimated Project Timeline and Pricing (continued)

- A report on the fair presentation in conformity with GAAP and compliance with applicable program guidelines for the City's TDA program.
- A report over compliance with the City's BSCC grant program.

RAMS will also perform the following:

- Make an immediate, written notification of all irregularities and illegal acts or indication of illegal acts of which we become aware to the following: City Council, City Manager, City Attorney and Finance Director.
- Provide 10 bound copies of the single audit report, 10 bound copies of the West Valley Solid Waste Management Authority, 5 unbound copies of the Gann Appropriations Limit Report, and 10 bound copies of the Transportation Development Act (TDA) Article 3 Grant Report.

Proposed audit timing

Audit planning

- Auditor transition: Meet with prior auditor to review workpapers.
- Entrance conference to meet with management for pre-audit planning.
- Preliminary risk assessment procedures.

Segment 1 - Planning/internal control	Segment 2 - Substantive testing/analysis	Segment 3 - Report preparation/work paper review
Anticipated timing of each segment		
June/July	**October/November**	**November/December**
• Obtain an understanding of systems, internal controls, and current-year issues. • Assess and evaluate design and implementation of key internal controls (including IT related). • Perform tests of internal controls as needed. • Identify control deficiencies • Perform detailed risk assessment procedures. • Draft internal control comment letter. • Develop detailed audit plan – provide management with a detailed listing of items needed to perform the audit, including the timing of when items are needed.	• Perform substantive audit fieldwork, including substantive analytical procedures. • Consider whether audit evidence is sufficient to form an opinion. • Conduct exit conference with management to discuss proposed entries, internal control issues, etc.	• Determine whether, based on our substantive testing and other procedures, the financial statements, taken as a whole, are free of material misstatement. • Review all workpapers. • Evaluate financial statements and note disclosures. • Perform final analytical procedures. • Draft required reports. • Issue final required reports by or before agreed upon date of December 4th of each year, provided that all previous milestones have been achieved. • Present to governing body as needed.

Proposed cost

See separate cost proposal.

Exhibit A

Municipalities

City of Aliso Viejo
City of Beaumont
City of Brawley
City of Calabasas
City of Calimesa
City of Carpinteria
City of Chula Vista
City of Claremont
City of Eastvale
City of El Cajon
City of Exeter
City of Fountain Valley
City of Goleta
City of Hanford
City of Hawthorne
City of Imperial Beach
City of Industry
City of La Mesa
City of La Verne
City of Lawndale
City of Live Oak
City of Loma Linda
City of Los Alamitos
City of Menifee
City of Mission Viejo
City of Moorpark
City of Moreno Valley
City of Murrieta
City of Ojai
City of Perris
City of Rolling Hills Estates
City of San Bernardino
City of San Dimas
City of San Jacinto
City of San Marcos
City of Santa Paula
City of Santee
City of Sierra Madre
City of Signal Hill
City of South Pasadena
City of Thousand Oaks
City of Twentynine Palms
City of Wildomar
City of Woodlake
City of Yorba Linda
Town of Windsor
Town of Yucca Valley
City of Canyon Lake
City of Yucaipa
City of Grand Terrace

Special Districts

Beaumont Cherry Valley Water District
Bedford-Coldwater Groundwater Sustainability Authority
Big Bear Area Regional Wastewater Agency

Special Districts (continued)

Capistrano Bay Community Services District
Chino Basin Desalter Authority
Conejo Recreation and Park District
Consolidated Fire Agencies
Crestline Sanitation District
Crestline Village Water District
Crestline-Lake Arrowhead Water Agency
East Valley Water District
Elsinore Valley Municipal Water District
Elsinore Valley Municipal Water District - WESA
Elsinore Valley Municipal Water District FA
Fillmore-Piru Groundwater Sustainability Agency
Foresthill Public Utility District
Heartlands Communications Fac Auth
Heartlands Fire Training Authority
Idyllwild Water District
Inland Valley Development Agency
Las Virgenes Municipal Water District
Leucadia Wastewater District
March Joint Powers Authority
Mission Springs Water District
Mojave Water Agency
Montalvo Community Services District
Mound Basin Groundwater Sustainability Agency
Mountain Communities Fire Safe Council
Mountains Recreation and Conservation Authority
Nipomo Community Services District
North County Dispatch Joint Powers Authority
Palos Verdes Peninsula Transit Authority
Pine Cove Water District
Pomona Valley Transportation Authority
Resource Con. Dist. of the Santa Monica Mountains
Rim of the World Park & Rec. District
Riverside County Citrus Pest Control District No. 2
Riverside County Citrus Pest Control District No. 3
Rosamond Community Services District
Rossmoor Community Services District
Rubidoux Community Services District
Running Springs Water District
San Bernardino County Special Districts
San Bernardino International Airport Authority
San Bernardino Valley Municipal Water District
San Bernardino Valley Water Conservation District
San Joaquin Regional Rail Commission
San Luis Rey Municipal Water District
Southern California Coastal Water Research Powers Authority
Successor Agency to the County of SB RDA
Thousand Oaks Alliance for the Arts
Triunfo Water & Sanitation District
Upper San Gabriel Valley Municipal Water District
Valley of Enchantment Municipal Water Company
Valley Water Company
Ventura County Public Financing Authority
West Basin Municipal Water District
Yucca Valley Airport District

JANUARY 9, 2026

CITY OF CAMPBELL

COST PROPOSAL FOR PROFESSIONAL AUDITING SERVICES
FOR THE FISCAL YEARS ENDING JUNE 30, 2026 THROUGH 2030

CONTACT PERSONS:
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909.889.0871

PREPARED BY
ROGERS ANDERSON MALODY & SCOTT, LLP
735 E Carnegie Drive, Suite 100
San Bernardino, CA 92408

LICENSE #2596
FEIN 95-2662063

Proposed cost

As highlighted in our technical proposal, we believe our fee estimate represents a fair and reasonable investment, aligned with the high level of service and expertise provided by our audit team members. While our bid may not be the lowest, our focus is on delivering the best value, and our pricing reflects this commitment.

We understand the importance of cost considerations and do not want fees to be a barrier in the City's selection of an auditor. We are open to discussing and negotiating fee-related matters to ensure they meet the City's needs and expectations.

In accordance with the Request for Proposal for Audit Services issued by the City of Campbell, Rogers, Anderson, Malody & Scott, LLP hereby submits the following all-inclusive maximum cost proposal:

XIII. ATTACHMENT A - Audit Cost Proposal Form

Service	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
#1 City Audit and #4 Related Reports	$ 42,575	$ 44,065	$ 45,607	$ 47,204	$ 48,856
#2 Single Audit and Related Reports*	$ 7,195	$ 7,447	$ 7,707	$ 7,977	$ 8,256
#3 Gann Limit Review Report	$ 825	$ 854	$ 884	$ 915	$ 947
#5 Meausre O Audit Report	$ 6,150	$N/A	$N/A	$N/A	$N/A
#6 West Valley Solid Waste Management Authority (JPA)	$ 7,750	$ 8,021	$ 8,302	$ 8,593	$ 8,893
#7 TDA Article 3 Audit	$ 2,065	$ 2,137	$ 2,212	$ 2,290	$ 2,370
#8 BSCC ORT Grant	$N/A	$ 15,500	$N/A	$N/A	$N/A
Out of Pocket Expenses					
- Meals and lodging	$ 1,500	$ 1,500	$ 1,750	$ 1,750	$ 2,000
- Transportation	$ 1,500	$ 1,500	$ 1,750	$ 1,750	$ 2,000
- Other	$ 500	$ 500	$ 750	$ 750	$ 1,000
Total for Fiscal Year (not-to-exceed) *Without Optional Items*	$ 70,060	$ 81,524	$ 68,963	$ 71,228	$ 74,322
Optional Items					
#5 Measure O Annual Report (future years)	$ -	$ 6,365	$ 6,588	$ 6,819	$ 7,057
#9 FTR	$ 3,450	$ 3,571	$ 3,696	$ 3,825	$ 3,959
#10 Street Report	$ 2,785	$ 2,882	$ 2,983	$ 3,088	$ 3,196
#11 GASB 68/75	$ 5,000	$ 5,000	$ 5,500	$ 5,500	$ 6,000
Total for Fiscal Year (not-to-exceed) *With Optional Items*	$ 81,295	$ 99,343	$ 87,730	$ 90,459	$ 94,534

** = for the first major program, each additional major program are as follows, FY 2025-26, $5,000, FY 2026-27 $5,175, FY 2027-28 $5,350, FY 2028-29 $5,550, FY 2029-30 $5,750*

Proposed cost (continued)

XIV. ATTACHMENT B - Estimate of Cost

Name of Firm: Rogers, Anderson, Malody & Scott, LLP

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Suite 100

San Bernardino, California 92408

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Auditor's Standard Billing Rates

Position	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
Partner	$ 300	$ 311	$ 321	$ 333	$ 344
Manager	$ 180	$ 186	$ 193	$ 200	$ 207
Senior Auditor	$ 145	$ 150	$ 155	$ 161	$ 166
Staff Auditor	$ 115	$ 119	$ 123	$ 128	$ 132
Clerical	$ 50	$ 52	$ 54	$ 55	$ 57
Other	$ -	$ -	$ -	$ -	$ -

Proposed cost (continued)

Condition of records

Our proposed fee assumes the following: the City will be adequately prepared for the audit and the City's financial operations and working trial balance will be consistent from year to year. If, after we receive the working trial balances, we notice there are excessive new accounts over the prior year; or if there are excessive subsequent journal entries; prepared by client workpapers do not agree to the working trial balances, there are new funds/functions within the City, etc., or other changes that necessitate a significant amount of time to address, we will need to come to an agreed upon change order to address any possible additional costs incurred by the firm. If the need for additional work comes to our attention, we will immediately notify City staff. If you choose to have us perform the additional work, then such work will be performed at the same hourly rates applicable to the audit and set forth in an addendum to the contract between the City and our firm.

Management is also responsible for the implementation of new standards issued by the Governmental Accounting Standards Board. We will provide reasonable assistance in the preparation of the items, but any significant time needed to complete the financial statements will be billed separately.

Our proposed fee is also dependent on all items requested being completed in the format requested or in a mutually agreed upon format and uploaded to the Engagement Organizer hosted by our firm in a timely manner in accordance with the agreed-upon audit timeline.

Software conversion/change

We understand that the City may occasionally implement software changes or conversions as part of its ongoing efforts to improve operational efficiency and financial management. Our firm is well-equipped to support clients through these transitions and ensure that the audit process remains seamless.

If the City initiates a software change or conversion, our firm will work closely with City staff to update account numbers, names, coding, and other financial data elements in alignment with the new system. However, due to the additional time and resources required to accommodate these changes, there will be a minimum charge of $5,000 associated with this work.

This fee covers:

- **Data Mapping and Reconciliation:**
  - Updating account structures and mapping old accounts to the new system.
  - Verifying accuracy and consistency in account names, numbers, and coding.
- **System Testing and Validation:**
  - Testing reports and financial statements generated from the new system to ensure they align with audit requirements.
  - Addressing discrepancies or issues resulting from the conversion.
- **Process Adjustments:**
  - Modifying audit procedures to align with the new system's capabilities and reporting outputs.
  - Providing guidance on system-generated reports required for audit purposes.

We are committed to working efficiently and collaboratively with the City to minimize disruption and ensure a smooth transition. This additional charge reflects the specialized expertise and resources necessary to maintain the integrity and quality of the audit during periods of significant system change.