

LAFCO

Santa Barbara Local Agency Formation Commission
105 East Anapamu Street ♦ Santa Barbara CA 93101
805/568-3391 ♦ FAX 805/568-2249
www.sblafco.org ♦ lafco@sblafco.org

August 3, 2023 (Agenda)

Local Agency Formation Commission
105 East Anapamu Street
Santa Barbara CA 93101

Authorize a Contract for Financial Audit Services

Dear Members of the Commission:

RECOMMENDATION:

It is recommended that the Commission review all proposal regarding annual audits of LAFCO, consider the following:

- a) Review two proposals for preparation of a LAFCO fiscal audit and consider Executive Officer's recommendation to approve Davis Farr proposal to prepare the financial audit for fiscal year ending June 30, 2023 with LAFCO options for audits for fiscal years ending June 30, 2024, and 2025 in amounts not to exceed \$12,500, \$12,900, and \$13,300. A final contract will be considered by the Commission at a future date.
- b) Determine whether the Commission should authorize the Executive Officer to request Santa Barbara LAFCO's inclusion in the Joint Multi-LAFCO Audit group.

DISCUSSION:

Earlier this year, the Commission directed LAFCO staff to solicit proposals for financial auditing services. Since FY 2004-05, Santa Barbara LAFCO has performed an annual financial audit using an independent auditing firm.

In May, staff released a Request for Proposal (RFP) for financial auditing services to prepare the financial audits for years ending June 30, 2023, with an option to prepare the financial audit for years ending June 30, 2024, & 2025. The RFP was posted on the website and individual notices were sent to approximately 56 firms. The deadline for submitting proposals was June 9, 2023. Proposals were submitted by two firms: Davis Farr (Carlsbad) and Bartlett, Pringle & Wolf (BP&W), (Santa Barbara) CPAs. Copies of the proposals are attached.

Commissioners: Cynthia Allen ♦ Jay Freeman, Vice Chair ♦ Craig Geyer ♦ Joan Hartmann, Chair ♦ James Kyriaco ♦ Bob Nelson
♦ Janelle Osborne ♦ Alice Patino ♦ Jim Richardson ♦ Shane Stark, Chair ♦ Das Williams **Executive Officer:** Mike Prater

Bartlett, Pringle & Wolf LLP has over 70 years' experience providing auditing and consulting services to numerous governmental agencies, including special districts and LAFCO. BP&W is a 70-person, full-service accounting and consulting firm, located in Santa Barbara. The firm is part of the membership requirements of the Division of Firms, the firm undergoes a peer review of our accounting and auditing practice quality control system every three years. Their audit approach includes continuous involvement of both the partner and manager from the planning stages of the engagement to conclusion. Audit planning procedures will begin approximately three months after year-end. Timing will depend on the closing of the books and information is available to the audit team. The firm's audit fees are based on approximately 150 hours of work and are quoted to be \$15,000 for the year ended June 30, 2023.

Davis Farr LLP has over 30 years' experience providing auditing and consulting services to numerous governmental agencies, including special districts and 7 LAFCO's. The Firm is a 52-person, full-service accounting and consulting firm, located in Carlsbad, Ca. The firm is part of the membership of the American Institute of Certified Public Accountants (AICPA) and participate voluntarily in the AICPA Peer Review Program, with their most recent Peer Review report demonstrating our "Pass" in maintaining the highest level of quality control for our services, including government engagements. The firm's work plan includes planning, compliance and financial reporting elements. They emphasize advance planning and ongoing communication with agency staff. The firm's audit fees are based on approximately 105 hours of work and are quoted as follows: \$12,500 (2023 audit), \$12,900 (2024 audit), and \$13,300 (2025 audit).

Davis Farr has experience working with other LAFCO and come highly recommended by our fellow counterparts. Davis Farr proposed the lowest audit cost with the ability to extend a contract until 2025. This would allow Santa Barbara LAFCO to potentially join with six other LAFCO in year 2026 under a Multi-Joint RFP process.

Joint Multi-LAFCO audit between Imperial, Los Angeles, Orange, Riverside, and San Bernardino Local Agency Formation Commissions (Marin would also be added in the next RFP cycle in 2026). The five LAFCOs have agreed to participate in a joint RFP to realize cost savings on each annual audit and on the overall cost of preparation. Santa Barbara LAFCO could request to be added to this joint RFP effort. The five LAFCO's have indicated the sentiment of the group is to welcome other interested LAFCOs. The range of the costs for the joint four-year agreement was \$7,405 to \$7,765. Extension for the fifth year, which would be for auditing of FY 24/25, cost would increase slightly to \$7,920 to \$8,600. Marin LAFCO's initial cost ranged for June 30, 2021 to 2024 were \$7,250 to \$7,675.

Staff would recommend the Commission authorize the Executive Officer to request Santa Barbara LAFCO's inclusion into the Joint Multi-LAFCO Audit group for potential cost saving for FY 25-26. The Commission could always seek alternative proposals if cost savings are not realized.

Attachments:

Attachment A: Bartlett Pringle & Wolf Proposal

Attachment B: Davis Farr Proposal

Please contact the LAFCO office if you have any questions.

Sincerely,

A handwritten signature in blue ink, appearing to read "M. Prater".

Mike Prater
Executive Officer



PROPOSAL FOR

PROFESSIONAL SERVICES

CREATED FOR

SANTA BARBARA LOCAL AGENCY FORMATION COMMISSION



06.062023



BARTLETT, PRINGLE & WOLF, LLP
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

June 6, 2023

Mike Prater
Santa Barbara Local Agency Formation Commission
105 East Anapamu Street
Santa Barbara, CA 93101

Re: Proposal for Professional Services

Dear Mike:

We appreciate the opportunity to present this proposal to provide accounting services to Santa Barbara Local Agency Formation Commission (SBLAFCO).

Firm History and Organization

Bartlett, Pringle & Wolf, LLP (BPW) is a 70-person, full service accounting and consulting firm, located in Santa Barbara. The firm has been in business for over 70 years. Our experienced professionals provide a range of sophisticated accounting, audit, tax and other business advisory services to publicly traded and private companies. BPW currently serves as auditors and consultants for various organizations that provide a wide range of services. Approximately 55% of the firm's audit practice is nonprofit and government. We bring a great deal of technical expertise to each of our engagements, using a team of experienced professionals able to work efficiently and effectively with our clients.

BPW is a member of the Private Companies Practice Section of the American Institute of Certified Public Accountant's Division of Firms. As part of the membership requirements of the Division of Firms, the firm undergoes a peer review of our accounting and auditing practice quality control system every three years. Attached please find a copy of our most recent peer review report. We are proud to report that we have not received a letter of comments as a result of our peer reviews over a twelve year period.

BPW is a member of the RSM Alliance, a nationwide affiliation of independent accounting and consulting firms. The RSM Alliance's mission is to provide services and resources to its member firms that will help them further meet the needs of their clients. We utilize the RSM Alliance's resources to assist with complex accounting and tax situations as well as to provide access to additional professional training options. Our affiliation with the RSM Alliance affords us the depth and resources of a global accounting firm while maintaining the personalized service and autonomy of a local firm.

Description of Approach and Engagement Staffing

We bring a great deal of technical expertise to our government clients. Our firm is an active member in good standing of the American Institute of Certified Public Accountants (AICPA) and the California Society of CPAs.

BPW has a dedicated audit department, which consists of fourteen members of our professional staff who devote the majority of their time to servicing our audit and accounting clients. Our audit approach includes continuous involvement of both the partner and manager from the planning stages of the engagement to conclusion.

We would staff the audit with auditors who are highly experienced in government auditing and accounting. We strive to maintain consistency of our audit team members from year to year to maximize our efficiency and understanding of your organization. The following is a brief resume of the partners who would be associated with your organization. Staffing will be dependent upon timing of the engagement.

Tracey Solomon, CPA

Partner in Charge of Audit and Accounting

Tracey Solomon has twenty years of experience in coordinating, managing and executing audits. She has been involved in all aspects of financial statement reporting with government audits. Her experience includes providing consulting over complex accounting transactions. She attends National AICPA Accounting and Auditing Conferences, annual CalCPA conferences, as well as other relevant accounting seminars. She was named Accountant of the Year by California's Special District Association. Tracey would have responsibility for the conduct of the engagement and review of the work and would directly supervise accountants working on the job.

Michael Shaner

Audit Supervisor

Michael Shaner completed his undergraduate work at California Polytechnic State University in Business Administration with an emphasis in Accounting. Michael is part of our governmental team and works extensively on governmental and nonprofit audits. His expertise includes GASB implementations, ERISA and pension auditing, and governmental financial reporting requirements. He attends annual continuing education in the areas of governmental accounting and auditing.

Kymerly Hoppers

Audit Senior

Kymerly Hoppers completed her undergraduate work at University of Santa Barbara California in Economics and Accounting. Kymerly is part of our governmental and nonprofit team and has experience in planning and executing audits. She attends annual continuing education in the areas of governmental accounting and auditing.

Qualifications and Experience

Since our inception, the core philosophy of the Firm's leadership has been to provide outstanding service to our clients. As BPW experienced success over many decades, the Firm has had the good fortune to be able to dedicate practice segments of professionals enabling the individual practitioner to specialize in various areas. This focus requires us to work as a team, resulting in attracting more complex engagements and allowing us to provide high quality services of similar complexity to larger, national firms.

Unlike other local firms, often comprised of a group of independent, general practitioners sharing the same name and office resources, BPW operates its business, shares its success, and provides high quality service as a team. The benefits we gain by operating in this way have provided us the ability to persevere through three generations of partners, to continue as the leading professional services firm of Certified Public Accountants and advisors on the Central Coast, and to enjoy better-than-average employee satisfaction and staff retention.

While we have professionals who have worked with national and international firms, and clients who have been previously serviced by such firms, we are decidedly local and autonomous. Our clients appreciate the attention they receive and the accessibility to experts at BPW.

We proudly provide our team members more than the required professional education for certification as a public accountant, many times even before they have achieved certification. Our core curriculum of training is enhanced by courses through the RSM Alliance, the American Institute of Certified Public Accountants, and the California Society of Certified Public Accountants. Members of our professional staff attend various annual AICPA national conferences of government agencies and fraud detection, among others.

Our experience is supported by the loyalty of many clients who have been with the Firm for decades and by our relatively low staff turnover and high tenure of our professionals.

BPW has appropriate insurance policies in place that is in excess of the \$1,000,000 requirement.

Audit Methodology

We have expertise in conducting audits in accordance with Auditing Standards Generally Accepted in the United States of America as adopted by the American Institute of Certified Public Accountants (AICPA), the provisions of the AICPA *Audits of State and Local Governmental Units and the AICPA Audits of States, Local Government, and Not-For-Profit Organizations Receiving Federal Awards*, the financial, compliance, and internal control requirements prescribed by *Government Auditing Standards*, the Single Audit Act, the OMB's Compliance Supplement and other applicable Circulars issued by OMB.

Planning

Audit planning procedures will begin approximately three months after year-end. Timing will depend on the closing of the books and information is available to the audit team. Partner and senior staff will be involved in the planning process.

During this phase, we will develop our audit program which includes report disclosure checklists, critical audit areas, confirmation requirements, preliminary analytical review, materiality levels, and our preliminary assessment of control risk and fraud risk. We will present to SBLAFCO a listing of preparatory data we will need for the audit and an internal control questionnaire to be completed. Audit programs are developed in all areas included in the audit and are tailored to meet the specific needs and requirements of SBLAFCO.

BPW will evaluate the SBLAFCO's system of internal control to assess the extent it can be relied upon to ensure accurate information, to ensure compliance with laws and regulations, and to provide for efficient and effective operations.

During the planning phase we will review new laws and regulations issued to determine the impact on the audit work to be performed.

Fieldwork

SBLAFCO is expected to prepare all schedules requested by BPW showing details of account balances, prepare audit confirmations, pull all requested invoices and supporting information, answer an internal control questionnaire and be available during the audit to answer questions. All requested items should be ready on the first day of audit fieldwork or otherwise as previously agreed to.

Our procedures during this phase of the audit will include tests of documentary evidence supporting the transactions recorded in the accounts, as well as direct confirmation of cash and certain other assets and liabilities by correspondence with selected creditors and banks. We will also perform analytical procedures to balance sheet, revenue and expense accounts.

The sample size will be determined based on the sampling approach used and the nature of the population. The engagement team will determine if statistical monetary sampling or nonstatistical audit sampling is more efficient and effective. The engagement team will consider items such as assessed risk of material misstatement, characteristics of the population, the established materiality limit and tolerable misstatements of the engagement and required degree of assurance from the sample being tested. A statistical monetary sample will be used in all cases where set-up time and sample selection time will be more efficient than selecting and testing a nonstatistical sample.

Based on our past experience with SBLAFCO, we do not participate in any potential audit problems. Completion date of the audit is anticipated for January or February, depending on the timing of receiving audit documentation.

Firm Recognition

BPW was named one of the 2022 Best Accounting Firms to Work for by *Accounting Today*, as well as one of the 2022 Best Places to Work on the Central Coast by the *Pacific Coast Business Times*. In 2011 BPW was awarded the Firm Public Service Award by the CalCPA. BPW is committed to community service and our firm's longstanding culture of giving back to the local community that has been supporting us for so long.

Additionally, our partners have received recognitions by the *Pacific Coast Business Times* for various honors, including the 40 Under 40, Who's Who in Professional Services, and Women in Business awards, and by the *California Special District Association* for Accountant of the Year.

Independence

BPW is independent of COMB as defined by auditing standards generally accepted in the United States of America and Government Auditing Standards issued by the Comptroller General of the United States.

License to Practice

BPW is licensed in the State of California to practice public accounting. Our professionals are licensed to practice as certified public accountants in the State of California.

Reviews

There have been no disciplinary or regulatory actions taken by any oversight body against BPW.

Professional Fees

The fees to perform the annual financial statement audit, financial statement preparation services and the State Controller's Financial Transaction Report as of and for the year ended June 30, 2023 would be \$15,000.

We anticipate 150 total hours to complete the annual financial statement audit and the State Controller's Financial Transaction Report.

Your responsibilities would include designating qualified individuals with suitable skill, knowledge, and/or experience to oversee the services, make all significant judgments that are the proper responsibility of management, evaluate the adequacy of the services, make an informed judgment about the results of the services, and accept responsibility for them.

The fees included in the proposal cover the estimated costs to complete the audit and are intended to be all-inclusive within the defined scope. That estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will

not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Any additional non-attest work, such as implementation of accounting standards in conformity with accounting principles generally accepted in the United States of America will be based on the actual time spent at our standard hourly rate. Invoices for fees will be rendered each month as work progresses.

Conclusion

Thank you for the opportunity to submit this proposal. We strongly believe our experience and commitment to outstanding service will serve you well. Thank you for considering Bartlett, Pringle & Wolf, LLP.

Sincerely,

BARTLETT, PRINGLE & WOLF, LLP
Certified Public Accountants and Consultants



Tracey Solomon
Partner

TAS/jf
Attachments

SANTA BARBARA LOCAL AGENCY FORMATION COMMISSION

The following are references from clients to which we are currently providing audit and consulting services. Additional references are available upon request.

Cachuma Operation and Maintenance Board

3301 Laurel Canyon Road
Santa Barbara, CA 93105
General Manager – Janet Gingras
805-687-4011

CenCal Health

4050 Calle Real
Santa Barbara, CA 93110
Chief Financial Officer – Kashina Bishop
805-685-9525

Summerland Sanitary District

P.O. Box 417
Summerland, CA 93067
Administrative Manager – Marjon Souza
805-969-4344

Goleta West Sanitary District

PO Box 4
Goleta, CA 93116
General Manager – Brian McCarthy
805-968-2617

Montecito Sanitary District

1042 Monte Cristo Lane
Santa Barbara, CA 93108
District Administrator – Stephen Williams
805-969-4200

Report on the Firm's System of Quality Control

November 30, 2020

To the Partners of
Bartlett Pringle & Wolf 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 Bartlett Pringle & Wolf LLP (the firm) in effect for the year ended September 30, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at 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 a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

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

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act, and audits of employee benefit plans.

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 Bartlett Pringle & Wolf LLP in effect for the year ended September 30, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies) or fail. Bartlett Pringle & Wolf LLP has received a peer review rating of pass.

HKG, LLP

HKG, LLP
Pasadena, CA





PROPOSAL FOR
PROFESSIONAL AUDITING
SERVICES

Prepared By:

Davis Farr LLP
5927 Priestly Drive | Suite 201
Carlsbad, CA 92008

Contact Person:

Shannon Ayala, CPA | Partner
Office: 760.536.5140 | Direct: 760.298.5872
Email: sayala@davisfarr.com



Santa Barbara Local Agency Formation Commission

105 E. Anapamu Street Rm. 407
Santa Barbara, CA 93101

June 9, 2023

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APPENDIX

Resumes

Peer Review Documentation

June 9, 2023

Santa Barbara Local Agency Formation Commission
105 E. Anapamu St. Rm 407
Santa Barbara, CA 93101

We are pleased to provide our proposal to perform audit services to the Santa Barbara Local Agency Formation Commission (“the SB LAFCO”) for the fiscal year ending June 30, 2023 through June 30, 2026, with optional extensions through 2025.

Our approach to service emphasizes open and consistent communication, proactive problem-solving, and valuable support. We prioritize listening to your ideas and concerns, leveraging our financial and operational expertise to develop effective, creative solutions. We believe our firm, is the optimal choice for the SB LAFCO because of the following reasons, which are detailed further in our proposal:

- Our team assumes a leadership role when it comes to accounting and auditing issues faced by local governments. Our Partners actively participate in organizations such as the Government Accounting and Audit Committee of the CalCPA Society, CSMFO Professional Standards Committee, GFOA Special Review Committee, and regularly speak at conferences and training events, including the recent CSMFO Annual Conference.
- We currently provide audit services to 7 LAFCOs in California and possess a deep understanding of the challenges unique to California governments and special districts. This allows us to offer high-quality audits tailored to your agency’s needs.
- We harness data mining software to detect irregularities in your accounting data, prioritizing areas where errors and potential fraud are more likely to occur.

We appreciate the opportunity to demonstrate our qualifications and are eager to establish a professional working relationship. Our proposal remains a firm and irrevocable offer for 90 days, I encourage you to contact me directly at (760) 298-5872.

Very truly yours,



Shannon Ayala, CPA
Partner

Section A – About Davis Farr LLP

Background Information – Davis Farr LLP is a regional accounting firm that provides comprehensive attest and advisory services to federal, state, and local governments through offices in California and Washington. Our Carlsbad office will be responsible for this engagement. Our personnel have collectively served governmental entities for over 30 years, with government audit personnel classified as noted in the table below.

License to Practice in California – Davis Farr LLP, as well as all key personnel are licensed as independent certified public accountants (CPAs) with the California State Board of Accountancy.

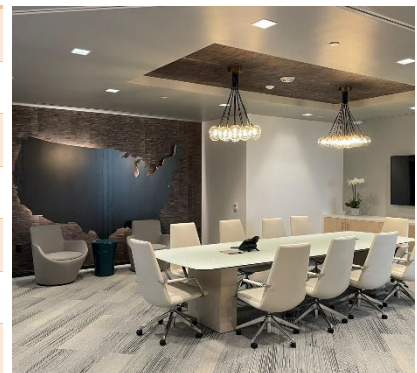
Independence – Davis Farr LLP is independent with respect to SB LAFCO as defined by U.S. General Accounting Office’s *Government Auditing Standards* and Generally Accepted Auditing Standards. Davis Farr LLP has not had any prior engagements with SB LAFCO in the past five years. Neither Davis Farr LLP nor the key personnel have any potential or real conflicts of interest.

Quality Control – Our firm is committed to maintaining the highest standards of quality control. We are members of the American Institute of Certified Public Accountants (AICPA) and participate voluntarily in the AICPA Peer Review Program, with our most recent Peer Review report demonstrating our “Pass” in maintaining the highest level of quality control for our services, including government engagements. We are also members of the AICPA’s Government Audit Quality Center. Our firm has had no disciplinary action taken or pending against us for the past three years by any state regulatory bodies or professional organizations.

Training – We prioritize the ongoing education and training of every professional member of our firm. Each team member is required to complete 80 hours of training over two years, with at least 24 hours annually dedicated to specific government accounting and audit topics. Our extensive range of courses spans professional and technical subjects, including Fraud, Professional Ethics and Governmental Accounting and Auditing, ensuring all of our practitioners maintain their professional expertise.



Classification	Number of Employees
Partners	7
Managers	8
Supervisors	4
Seniors	17
Staff	13
Administrative	3
Total personnel	52



Professional Affiliations

Government Audit Quality Center – Davis Farr LLP is a member of the Government Audit Quality Center (GAQC). The GAQC promotes the importance of quality governmental audits and the value of such audits to purchasers of governmental audit services. GAQC is a voluntary membership center for CPA firms and state audit organizations that perform governmental audits.

National Registry of CPE Sponsors – Davis Farr LLP is registered with the National Association of State Board of Accountancy (NASBA), offering clients continuing professional education (CPE) programs consistent with nationally recognized standards. Our annual GASB Update is a prime example of our dedication to providing CPE opportunities to our clients.

California Society of CPAs (CalCPA) – Many of the CPAs employed by our firm are also members of CalCPA, regularly participating in chapter meetings, education forums, and other events. Our firm’s high standards have been recognized by CalCPA, through their “*Women to Watch*” award in the Experienced Leader category, granted to one of our Partners.

American Institute of Certified Public Accountants (AICPA) – Our firm is also a member of the AICPA, which develops and promotes industry standards in audits, shares educational materials with its members, and enforces compliance with technical and ethical standards.

California Society of Municipal Finance Officers (CSMFO) – We are members of CSMFO, a statewide organization serving all California municipal finance professionals. The Partners of Davis Farr LLP regularly participate in CSMFO chapter meetings and conferences, presenting on a variety of accounting and auditing technical topics. We recently presented at the 2023 CSMFO annual conference.

Government Finance Officers Association (GFOA) – The GFOA strives toward enhancing and promoting the professional management of governmental financial resources for the public benefit. Davis Farr LLP’s Partners are members of the Special Review Committee for the Certificate of Achievement Program, which reviews Annual Comprehensive Financial Reports submitted to GFOA for the Excellence in Financial Reporting Award Program. We continue to advance our knowledge and share our expertise in these institutions, enabling us to deliver the highest-quality services to our clients.



Section B – Qualifications and Related Experience

With a strong track record in servicing governmental entities, Davis Farr LLP has established itself as a leading provider of specialized auditing services throughout Southern, currently, servicing approximately 60 municipal, state, and federal government entities. Our team brings a unique combination of expertise, technical skills and experience in local government accounting and auditing practices to our engagements, ensuring our clients receive the highest level of service possible. Services routinely provided to our clients include, but are not limited to:



Our government expertise includes Cities, Special Districts, and other Governmental entities. Among the government agencies that the professionals of Davis Farr LLP have served recently are the following:

- City of Avalon
- City of Carlsbad
- City of Commerce
- City of Coronado
- City of Costa Mesa
- City of Cypress
- City of Delano
- City of Encinitas
- City of Fontana
- City of Garden Grove
- City of Huntington Beach
- City of Indio
- City of Irvine
- City of Laguna Niguel
- City of Los Angeles
- City of Mission Viejo
- City of Newport Beach
- City of Poway
- City of Rancho Santa Margarita
- City of Santee
- City of South Gate
- City of Vista
- County Los Angeles
- County of Placer
- County of San Diego
- East Orange County Water District
- Hass Avocado Board
- Irvine Ranch Water District
- Los Angeles LAFCO
- Metropolitan Water District of So CA
- Municipal Water District of So CA
- Orange County LAFCO
- Oxnard Housing Authority
- Placer County Water Agency
- Rancho California Water District
- San Diego Association of Governments
- San Diego County Water Authority
- San Bernardino LAFCO
- Sweetwater Authority
- Tahoe Regional Planning Agency
- Tahoe Transportation District
- Vallecitos Water District

Section C – Client References

For your convenience, we have listed below references for audit work currently being performed by Davis Farr LLP personnel for several Cities throughout Southern California. For each of the references, we currently serve as independent auditors and have served these clients for a number of years.

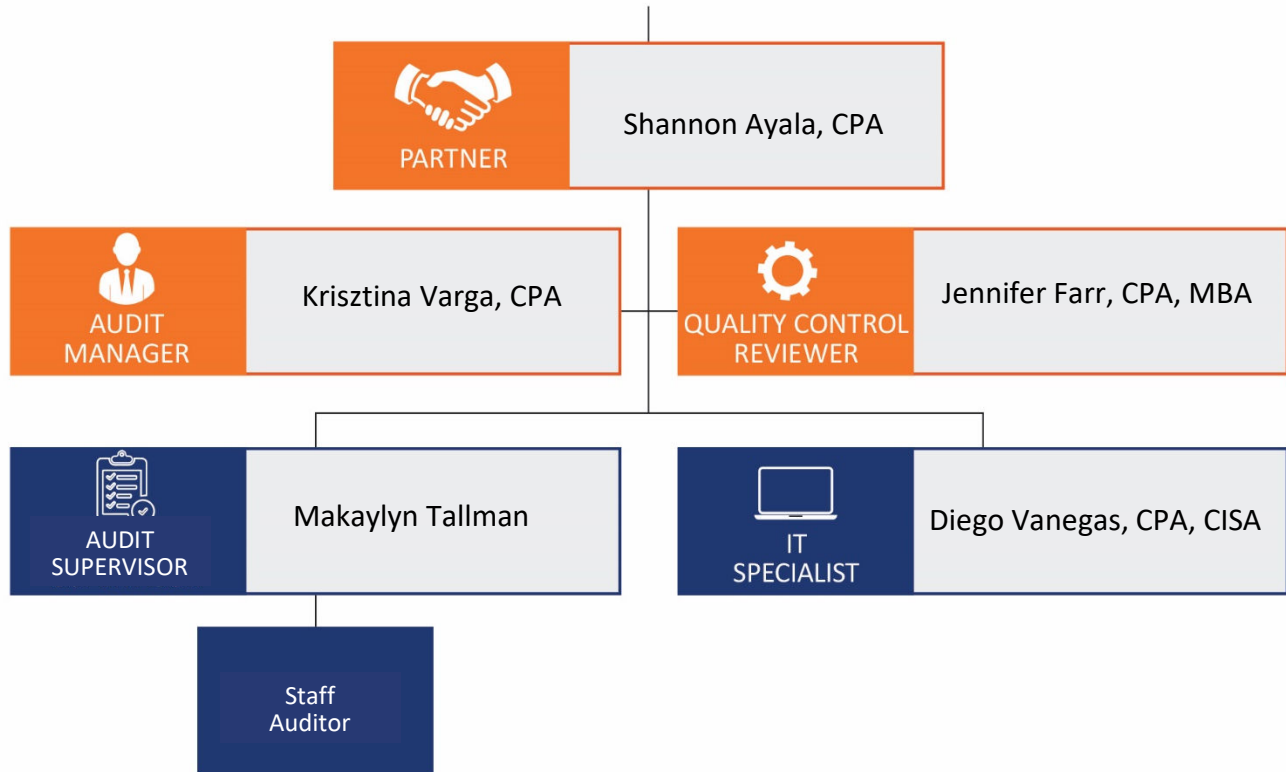
CLIENT 1	Los Angeles LAFCO 80 S. Lake Ave. Suite 870 Pasadena, CA Adriana Romo, Deputy Executive Officer 760.626.204.6500 <i>aromo@lalafco.org</i>	<i>Financial Statement Audit of the LAFCO</i>	100 Hours
CLIENT 2	Orange County LAFCO 2677 N. Main St. Suite 1050 Santa Ana, CA Carolyn Emery, Executive Director 714.640.5100 <i>cemery@oclafco.org</i>	<i>Financial Statement Audit of the LAFCO</i>	90 Hours
CLIENT 3	Imperial LAFCO 1122 State Street, Suite D El Centro, CA Julie Carter, Accountant 760.353.4115 <i>juliec@iclafco.org</i>	<i>Financial Statement Audit of the LAFCO</i>	105 Hours

Section D – Proposed Staffing

The success of any audit depends on the availability of personnel with the required managerial and technical skills. The engagement team at Davis Farr LLP has years of collective experience serving as a team of professionals on numerous financial audit examinations of local government entities. Our team will be composed of key personnel, including the Partner, Manager, and Senior Auditor, who will not be removed or replaced without the prior consent of SB LAFCO.

At Davis Farr LLP, we recognize that efficient administrative management and supervision of the audits is a vital factor in attaining the desired results for our clients. To ensure that the auditing process runs smoothly and produces accurate results for SB LAFCO, we have developed a solid organizational structure for providing independent auditing services, as follows:

Santa Barbara LAFCO



Section E – Work Plan

At Davis Farr, we are committed to conducting our engagements in the most efficient manner possible, and our audit approach is tailored to be sensitive to the priorities and requirements of our clients. Some unique features of our approach include:

- We prioritize minimizing disruption to SB LAFCO staff and completing the audit in a timely manner. To this end, we schedule our audit segments and requested documentation around the schedules of our clients.
- When possible, we strive to make use of existing accounting support materials already prepared by SB LAFCO staff. This avoids unnecessary duplication of effort and undue requests for supporting schedules. Typically, we request support for balance sheet items, the year-end trial balances and cash and long-term debt confirmations.
- Our expertise and focus is in governmental auditing, and our auditors possess the skills and know-how to address issues that are specific to local governments.
- We believe the key to effective internal control recommendations lies in understanding the unique circumstances and needs of each client we serve. For this reason, we take great care to acquire a comprehensive understanding of the specific circumstances at the SB LAFCO, so we can formulate practical and tailored recommendations that best meet your needs.
- We also understand that accounting issues can arise at any time of the year, and that addressing these concerns is critical to the success of your organization. That's why we make it our priority to be a constant resource for our clients throughout the year, providing accounting advice, researching technical questions, assisting with tax-related issues and helping with other challenges as they occur.

Audit Software - We utilize the highly versatile CaseWare audit software when generating electronic copies of audit workpapers. We understand the need for flexibility and are able to accept audit documentation in both hard copy and electronic format. CaseWare provides the ability to import trial balances from Excel or text documents, allowing us to begin analyzing figures almost immediately. CaseWare audit software offers numerous benefits, including:

- We create our own lead sheets and analytical review schedules through the software. This limits the amount of time finance staff spends creating audit schedules. The automated process also generates analytical review reports by account number. This makes it easier to examine significant fluctuations between fiscal years.
- We can link the financial statement schedules directly to the CaseWare trial balances. As a result, we can provide the SB LAFCO with financial statements soon after receiving the trial balance from the SB LAFCO. Journal entries are simple to post to the financial statement schedules, minimizing the risk of data entry errors.
- We can provide customized reports that outline the grouping of the financial statement schedules. These reports show each account grouped to a specific financial statement line item and journal entries posted during the audit.

Data Mining Software – At Davis Farr, we pride ourselves on leveraging technology to improve accuracy and efficiency of our audit procedures. Our dedicated team of trained personnel uses specialized data mining software, IDEA, to identify and investigate inconsistencies and irregularities within your accounting system. The software works by analyzing source data pinpoint potential anomalies, including, but not limited to, cross-referencing vendor and employee addresses, detecting duplicate or voided checks, reviewing journal entry posting for unauthorized individuals, and identifying accounting transactions recorded on the weekend. The IDEA software goes a step further by highlighting specific transactions for the auditors to review, thus enhancing the identification of potential fraud or errors.

Internal Control Evaluation – We have developed an effective methodology for evaluating internal controls that ensures we gain an understanding of your organization’s procedures. Our approach includes observation and inquiry, which allows us to thoroughly explore the accounting cycles. When assessing internal controls, we invest significant time with the personnel overseeing the accounting process to better understand the procedures in place.

Following this preliminary assessment, we identify key controls in your processes and design customized tests to evaluate the effectiveness of your existing procedures. In the initial year of the audit, we will focus on the following accounting cycles:

- Billing and cash receipting
- Capital assets
- Purchase and disbursements
- Payroll
- Investment and cash controls
- Information systems

In future years, we will continue to review the accounting cycles mentioned earlier, while refining our approach to other related processes, such as credit card transactions, petty cash, inventory controls, offsite cash receipting, employee reimbursements, contract compliance, and so forth. Our goal is to continually refine our audit approach to achieve optimal efficiency, increase the scope of our assessments and hone our ability to identify and address potential issues.

Audit Stage	Procedures Performed
<p>Planning and Inquiry</p>	<p>During the planning phase of the audit, we plan to perform the following procedures:</p> <ul style="list-style-type: none"> ✓ Meet with finance personnel to gain an understanding of significant transactions during the year. ✓ Communicate with the Commission to ensure compliance with relevant laws and regulations and address any concerns they may have regarding the finances of SB LAFCO. ✓ Perform internal control evaluations as outlined above. ✓ Determine materiality levels to guide our selection of audit transactions. ✓ Perform a risk assessment to develop the audit plan for the year. ✓ Review minutes of the Board meetings to gain an understanding of financial actions taken by the SB LAFCO throughout the year. ✓ Examine new contracts, bond documents, and agreements. ✓ Evaluate compliance with investments in accordance with the SB LAFCO’s investment policy and CA Government Code. ✓ Test purchase orders and contract management. ✓ Test a sample of cash disbursements to determine adherence to policies and internal controls. ✓ Perform a review of the SB LAFCO’s information systems and controls. ✓ Conduct compliance testing of federal grants, where applicable. ✓ Review the prior audited financial statements and offering feedback to SB LAFCO staff regarding best practices in financial reporting. ✓ Provide a GASB Update and templates for implementing new accounting standards including the upcoming SBITA accounting standard.
<p>Year-End Testing</p>	<p>After the books are closed and ready for audit, we will perform our year-end procedures which include the following:</p> <ul style="list-style-type: none"> ✓ Confirming 100% of all cash and investment balances and test market values provided by your investment custodians. ✓ Testing for proper cutoffs of accounts receivable ✓ Testing current liabilities and perform a search for unrecorded liabilities. ✓ Reviewing unearned revenue balances for proper cutoffs. ✓ Testing the balances of accrued payroll and employee related liabilities. ✓ Testing of actuarial valuations and calculations related to pension obligations and disclosures under GASB 68. ✓ Evaluating claims and judgments payable. ✓ Testing of restrictions and classifications of net position.

Audit Stage	Procedures Performed
	<ul style="list-style-type: none"> ✓ Analyze grant revenues and expenses to ensure proper matching within the fiscal year. ✓ Test the reasonableness of interest income, realized, and unrealized gains/losses on investments. ✓ Analytically and substantively test revenues and expenses reported in the financial statements. ✓ We will incorporate an element of unpredictability every year that will focus on an audit area that is not typically considered a high or significant risk area such as petty cash, credit card purchases, new vendors, travel expenses, etc. <p>This list of tests, while not exhaustive, represents some of the critical procedures that we undertake during the audit process. During the final stage of the audit, we review our findings and necessary adjustments with your Finance staff. We will ensure you are fully informed of any adjustments or recommendations and that all your questions and concerns are addressed.</p>
<p>Completion of the Audit and Preparation of Financial Statements</p>	<p>Our goal is to deliver comprehensive, audited financial statements that conform to generally accepted accounting principles. Throughout the audit, we scrutinize all relevant information to ensure a reliable and accurate representation of SB LAFCO’s finances. The culmination of this audit information is then used to reach a conclusion on whether the financial statements taken as a whole conform with generally accepted accounting principles.</p> <ul style="list-style-type: none"> ✓ Reviewing significant events following the year-end closing process. ✓ Reviewing attorney letters for significant legal matters. ✓ Providing five levels of review on SB LAFCO’s Basic Financial Statements.

Section F – Implementation of New GASB Pronouncements

We are committed to helping our clients navigate the ever-changing world of accounting standards. We understand implementing new standards presents significant challenges, and we provide guidance and support to help our clients implement these changes efficiently and effectively. In the upcoming years, SB LAFCO may be required to implement several new accounting standards. Our services extend to consulting on these new standards to ensure your organization is well-prepared to meet the specified requirements.

Below are some of the significant new GASB pronouncements planned or proposed for local governments that may impact the SB LAFCO:

<p><i>GASB 96: Subscription Based IT Arrangements</i></p>	<p>The Statement provides guidance to governments on the accounting and financial reporting for subscription-based information technology arrangements. This Statement is effective for the fiscal year ending June 30, 2023.</p>
<p><i>GASB 100: Accounting Changes and Error Corrections</i></p>	<p>This statement provides guidance on accounting changes and accounting for different types of accounting changes and error corrections in the financial statements. This statement is effective for the fiscal year ending June 30, 2024.</p>
<p><i>GASB 101: Compensated Absences</i></p>	<p>This statement provides guidance on accounting changes and financial reporting related to compensated absences. This statement is effective for the fiscal year ending June 30, 2025.</p>

Section G – Scope of Work

Our understanding of the objectives and scope of the work to be performed for the SB LAFCO is as follows:

- Conducting an audit examination of the financial statements of the SB LAFCO for the fiscal year ending June 30, 2023, with optional extensions through 2025, in accordance with generally accepted auditing standards, the AICPA Audit and Accounting Guide, Audits of State and Local Government Units, and the Government Auditing Standards issued by the Comptroller General of the United States. We will ensure that the Basic Financial Statements are prepared in conformity with the most recent edition of the GAAFR, the GAAFR Update, and subsequent GASB pronouncements.
- We will prepare a letter to the Commission summarizing the audit results in accordance with the Codification of Auditing Standards Section AU-260.
- We will prepare a letter to the Commission reporting any internal control issues that meet the threshold of a significant deficiency or material weakness, as defined by the Codification of Auditing Standards Section AU-265. We will immediately report any irregularities or illegal acts that come to our attention to management and/or those charged with governance.
- Finally, we consider our role as advisors to the SB LAFCO regarding generally accepted accounting principles to be an essential part of our services. Throughout the year, the management and other finance personnel of the SB LAFCO will have full access to us to our team to seek advice on various matters relating to the application of generally accepted accounting principles, financial statement preparation and content, debt issuances, upcoming accounting standards and any other issues that may arise.

Section H – Proposed Timing of the Audit for FY 22/23

The following proposed timing is subject to the SB LAFCO’s revision and approval:



Section I – Proposed Fees and Segmentation of the Audit

The following is our estimate of the fees required to perform the audit:

Service Provided	FY 2023	FY 2024	FY 2025
<i>SB LAFCO Audit and ACFR</i>	<i>\$12,500</i>	<i>\$12,900</i>	<i>\$13,300</i>

The following is our estimate of the hours by professional classification required to perform the services previously outlined:

Classification	Hours	Percentage
<i>Partner</i>	<i>10</i>	<i>10%</i>
<i>Manager</i>	<i>15</i>	<i>14%</i>
<i>Audit Supervisor/Senior</i>	<i>40</i>	<i>38%</i>
<i>Staff Auditor</i>	<i>40</i>	<i>38%</i>
Total	105	100%

For additional work performed outside of the engagement, our rates are as follows:

<i>Partner</i>	<i>\$190</i>
<i>Manager</i>	<i>160</i>
<i>Supervisor/Senior</i>	<i>130</i>
<i>Staff</i>	<i>110</i>





APPENDIX



Shannon Ayala, CPA

Partner

Ms. Ayala will serve as the Partner on this audit. She will oversee the project to ensure all required deadlines are met, provide technical assistance to the audit teams, and review the final reports before they are released. Ms. Ayala is a Certified Public Accountant with twenty years of audit experience, spending most of that time on audits for local governments in San Diego County. Ms. Ayala has performed financial statement audits of cities and special districts; grant specific audits of funds awarded by Federal, state, and county governments; Single Audits in accordance with Uniform Guidance, and compliance audits.

Employment History

- Davis Farr LLP – Since 2015
- National CPA Firm – 10 years
- Lennar Homes – 2 years

Education

- Bachelor of Science - Accounting (San Diego State University)

Licenses / Registrations

- California CPA Certificate No. 88126

Professional Affiliations & Awards

- American Institute of Certified Public Accountants
- California Society of Certified Public Accountants
- California Society of Municipal Finance Officers

AUDITS OF GOVERNMENTAL AGENCIES

- | | |
|--|--|
| ✓ City of Carlsbad | ✓ Rancho California Water District |
| ✓ City of Coronado | ✓ San Diego Local Agency Formation Commission |
| ✓ City of Del Mar | ✓ San Diego County Water Authority |
| ✓ City of Escondido | ✓ San Diego Association of Governments |
| ✓ City of Poway | ✓ Salton Sea Authority |
| ✓ City of San Marcos | ✓ San Dieguito River Park Joint Powers Authority |
| ✓ City of Santee | ✓ Sweetwater Authority |
| ✓ Imperial County Local Agency Formation | ✓ Vallecitos Water District |
| ✓ Leucadia Wastewater District | ✓ Rancho California Water District |



Jennifer Farr, CPA, MBA

Partner

Ms. Farr will serve as the Quality Control Reviewer on this audit. She will be involved in approving the audit plan, reviewing key audit workpapers, reviewing all reports and acting as a second technical resource. Ms. Farr is a Certified Public Accountant with over 20 years of experience in local government auditing. Ms. Farr is a frequent speaker on matters pertaining to technical issues and new GASB pronouncements. Ms. Farr is also responsible for training in the area of local governmental accounting and auditing.

Employment History

- Davis Farr LLP – Founding Partner
- Shareholder – National CPA Firm

Education

- Bachelor of Arts - Business Administration / Accounting (California State University, Fullerton)
- Bachelor of Arts - English (California State University, Fullerton)
- Master of Business Administration (California State University, Fullerton)

Licenses / Registrations

- California CPA Certificate No. 76292, October 1998

Professional Affiliations & Awards

- California Society of Certified Public Accountants
- Government Accounting & Auditing Committee
 - Current Chair of Committee
- California Society of Municipal Finance Officers
- American Institute of Certified Public Accountants
- Government Finance Officers Association
- Financial Review Committee

AUDITS OF GOVERNMENTAL AGENCIES

- | | | |
|---------------------------|------------------------|-----------------------------------|
| ✓ City of Avalon | ✓ City of RSM | ✓ Inland Empire Utilities Agency |
| ✓ City of Carlsbad | ✓ City of Rosemead | ✓ Irvine Ranch Water District |
| ✓ City of Commerce | ✓ City of San Bruno | ✓ Leucadia Wastewater District |
| ✓ City of Campbell | ✓ City of Santa Ana | ✓ Mesa Water District |
| ✓ City of Coronado | ✓ City of Santee | ✓ Moulton Niguel Water District |
| ✓ City of Costa Mesa | ✓ City of Villa Park | ✓ Orange County Water District |
| ✓ City of Encinitas | ✓ City of Walnut Creek | ✓ Placer County Water Agency |
| ✓ City of Fontana | ✓ City of West Covina | ✓ San Diego Assoc. of Governments |
| ✓ City of Fountain Valley | ✓ City of Whittier | ✓ Sweetwater Authority |
| ✓ City of Garden Grove | ✓ City of Woodland | ✓ Tahoe Transportation District |
| ✓ City of Half Moon Bay | ✓ City of RSM | ✓ Tahoe Regional Planning Agency |
| ✓ City of Mission Viejo | ✓ Cucamonga Valley WD | ✓ West Basin Municipal Water |
| ✓ City of Palm Springs | ✓ Eastern Municipal WD | ✓ Yucaipa Valley Water District |



Diego Vanegas, CPA, CISA, CITP

Partner

Mr. Vanegas will serve as the IT Specialist on the engagement. Mr. Vanegas, CPA, CISA, CITP has over 16 years of progressive governmental accounting and audit experience, including extensive compliance audit experience for governmental and non-profit agencies. He has been involved in financial/compliance audits, internal control audits and assessments, operational/performance audits, and cost proposal analysis/price reviews for various governmental agencies. Mr. Vanegas has served in many capacities depending on the size and requirements of the engagements. He has participated in audits of federal agencies such as NSF, CMS, and CNCS, among others. Additionally, Mr. Vanegas has been involved in agreed-upon-procedures and audit engagements of state/local agencies. These engagements have often combined both financial and compliance aspects of the audit as well as Information Technology (IT). Furthermore, he has strong internal control audit experience through the performance of System and Organization Control examinations of the internal controls of service organizations, as well as knowledge of Government Auditing Standards, Office of Management and Budget (OMB) Circular A-87 and the Federal Acquisition Regulations (FAR).

Employment History

- Davis Farr LLP: Partner – January 1, 2018 – Present
- Davis Farr LLP: Manager – June 2015 – December 31, 2017
- Top 10 National CPA Firm – May 2005 - June 2015

Education

- Bachelor of Science in Business Administration, with an emphasis in Accounting (California State University - Los Angeles)
- Bachelor of Science in Computer Information Systems, with an emphasis in Business Systems (California State University - Los Angeles)

Licenses / Registrations

- CA CPA Certificate No. 113040
- Certified Information Systems Auditor
- Certified Information Technology Professional, No. 3298



Krisztina Varga, CPA

Manager

Ms. Varga will serve as the manager on this engagement. She will be responsible for managing the engagement, providing technical assistance, reviewing reports and supervising staff. Ms. Varga has five years of audit experience, spending the majority of that time on audits for non-profits, and local government. The types of audits Ms. Varga has been involved in include: financial audits of non-profits, cities and special districts; grant specific audits of funds awarded by Federal, state, and county governments; and Single Audits in accordance with OMB Circular A-133.

Employment History

- Davis Farr LLP – Since 2017
- Inveco USA – 2012-2017

Education

- Bachelor of Arts in Business Administration/Accounting (California State University, San Marcos)

Licenses / Registrations

- California CPA Certificate No. 145505

AUDITS OF SPECIAL DISTRICTS

- | | |
|------------------------------------|---|
| ✓ Community Colleges of Spokane | ✓ San Diego Association of Governments |
| ✓ Eastern Municipal Water District | ✓ San Diego County LAFCO |
| ✓ Encinitas Ranch Golf Authority | ✓ San Diego County Water Authority |
| ✓ Imperial County LAFCO | ✓ San Diego County of Emergency Services |
| ✓ Leucadia Wastewater District | ✓ San Diego Geographic Information Source |
| ✓ Rancho California Water District | ✓ San Dieguito River Park Valley JPA |
| ✓ Ramona Municipal Water District | |

AUDITS OF NON-PROFITS

- | | |
|-----------------------------|---|
| ✓ Family YMCA of the Desert | ✓ San Diego Children’s Discovery Museum |
|-----------------------------|---|

AUDITS OF LOCAL GOVERNMENTS

- | | |
|--------------------|-----------------------|
| ✓ City of Carlsbad | ✓ City of Vista |
| ✓ City of Poway | ✓ County of San Diego |
| ✓ City of Santee | |



Makaylyn Tallman

Supervisor

Ms. Tallman will serve as the supervisor on this engagement. She will be the main point of contact for the staff. She will be responsible for supervising the in-charge and staff. Ms. Tallman has over four years of audit experience, spending the majority of that time on audits for non-profits, and federal and local government engagements. The types of audits Ms. Tallman has been involved in include: financial audits of non-profits, cities and special districts; grant specific audits of funds awarded by Federal, state, and county governments; Single Audits in accordance with OMB Circular A-133; and Federal compliance audits.

Employment History

- Davis Farr LLP – Since 2018

Education

- Bachelor of Science in Accounting
(University of Nevada, Reno)

AUDITS OF LOCAL AND FEDERAL GOVERNMENTS

- | | |
|--|---|
| ✓ Centers for Medicare and Medicaid Services | ✓ City of Poway |
| ✓ City of Carlsbad | ✓ City of Santee |
| ✓ City of Dana Point | ✓ City of Vista |
| ✓ City of Delano | ✓ Coachella Valley Association of Governments |
| ✓ City of Encinitas | ✓ County of San Diego |

AUDITS OF SPECIAL DISTRICTS

- | | |
|-------------------------------------|---|
| ✓ Eastern Municipal Water Districts | ✓ San Diego County Water Authority |
| ✓ Imperial County LAFCO | ✓ San Diego Geographic Information Source |
| ✓ Marin LAFCO | ✓ San Dieguito River Park Valley JPA |
| ✓ Placer County Water Agency | ✓ Santa Rosa Regional Resources Authority |
| ✓ Rancho California Water District | ✓ Tahoe Regional Planning Agency |
| ✓ Salton Sea Authority | ✓ Tahoe-Truckee Sanitation Agency |

AUDITS OF NON-PROFITS & OTHER

- | | |
|---|------------------|
| ✓ Balboa Art Conservation Center | ✓ CGS - SOC |
| ✓ Family YMCA of the Desert | ✓ Palmetto - SOC |
| ✓ San Diego Children’s Discovery Museum | |



Report on the Firm's System of Quality Control

Davis Farr 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 Davis Farr 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 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 a compliance audit under the Single Audit Act; and examination of a service organization (SOC 1 engagement).

As 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.

CPAs ■ Advisors

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CPAmerica
Member  Crowe Global
ATTACHMENT B

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Davis Farr 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*. Davis Farr LLP has received a peer review rating of *pass*.

GYL LLP

Ontario, California
August 8, 2022



DavisFarr
CERTIFIED PUBLIC ACCOUNTANTS