INDEPENDENT CONSULTANT AGREEMENT FOR PROFESSIONAL SERVICES

This Independent Consultant Agreement for Professional Services ("Agreement") is made and entered into as of September 1, 2024 by and between the San Francisco Community College District, ("District") and CWDL ("Consultant"), (together, "Parties").

WHEREAS, Government Code section 53060, authorizes the District to contract with and employ any person(s) for the furnishing of special services (information systems) and advice in financial, economic, accounting, engineering, legal, or administrative matters if such persons are specially trained and experienced and competent to perform the special services required; and

WHEREAS, the District duly determined that it needs some or all of the services (collectively, "Services") to be provided pursuant to this Agreement; and

WHEREAS, the Consultant is specially trained and experienced and competent to perform the architectural services required by the District, and those services are needed on a limited basis.

NOW, THEREFORE, the Parties agree as follows:

1. Services. Consultant shall provide Annual Audit Services as further described in the accompanying Statement of Work, attached as Exhibit "A," and incorporated herein by this reference ("Services").

2. Term. Consultant shall commence providing services under this Agreement on September 1, 2024 diligently perform as required and complete performance by December 31, 2029, unless this Agreement is terminated and/or otherwise cancelled prior to that time.

3. Submittal of Documents. Consultant shall not commence the Services under this Agreement until Consultant has submitted and the District has approved the certificate(s) and affidavit(s), and the endorsement(s) of insurance required as indicated below:

   X Signed Agreement
   X Workers' Compensation Certification
   X Insurance Certificates and Endorsements
   X W-9 Form
   X Other: Copies of latest peer reviews

4. Compensation. District agrees to pay Consultant for services satisfactorily rendered pursuant to this Agreement a total fee not to exceed eight hundred and forty two thousand and five hundred dollars ($842,500) over five year of services. District shall pay Consultant according to the following terms and conditions:

   4.1. Payment for the Services shall be made for all undisputed amounts based upon the delivery of the work product as determined by the District. Payment shall be made within thirty (30) days after Consultant submits an invoice to the District for Services actually completed and after the District's written approval of the Services, or the portion of the Services for which payment is to be made. The schedule of deliverable Services to be produced is as follows: See Exhibit **"A"**

   4.2. The Services shall be performed at the hourly billing rates and/or unit prices included in Exhibit **"A."** If hourly billing applies, the itemized invoice shall reflect the hours spent by Consultant in performing its Services pursuant to this Agreement.

4.3. If Consultant works at more than one site, Consultant shall invoice for each site separately.

5. Expenses. District shall not be liable to Consultant for any costs or expenses paid or incurred by Consultant in performing services for District, except as follows:

5.1. See Exhibit "B" N/A

6. Materials. Consultant shall furnish, at its own expense, all labor, materials, equipment, supplies and other items necessary to complete the services to be provided pursuant to this Agreement, except as follows:

6.1. See Exhibit "B" N/A

7. Independent Contractor. Consultant, in the performance of this Agreement, shall be and act as an independent contractor. Consultant understands and agrees that it and all of its employees shall not be considered officers, employees, agents, partner, or joint venture of the District, and are not entitled to benefits of any kind or nature normally provided employees of the District and/or to which District's employees are normally entitled, including, but not limited to, State Unemployment Compensation or Workers' Compensation. Consultant shall assume full responsibility for payment of all federal, state and local taxes or contributions, including unemployment insurance, social security and income taxes with respect to Consultant's employees. In the performance of the work herein contemplated, Consultant is an independent contractor or business entity, with the sole authority for controlling and directing the performance of the details of the work, District being interested only in the results obtained.

8. Performance of Services.

8.1. Standard of Care. Consultant represents that Consultant has the qualifications and ability to perform the Services in a professional manner, without the advice, control or supervision of District. Consultant's services will be performed, findings obtained, reports and recommendations prepared in accordance with generally and currently accepted principles and practices of its profession for services to California community college districts.

Consultant shall carefully study and compare all documents, findings, and other instructions and shall at once report to District, in writing, any error, inconsistency, or omission that Consultant or its employees may discover. Consultant shall have responsibility for discovery of errors, inconsistencies, or omissions.

8.2. Meetings. Consultant and District agree to participate in regular meetings on at least a monthly basis to discuss strategies, timetables, implementations of services, and any other issues deemed relevant to the operation of Consultant's performance of Services.

8.3. District Approval. The work completed herein must meet the approval of the District and shall be subject to the District's general right of inspection and supervision to secure the satisfactory completion thereof.

8.4. New Project Approval. Consultant and District recognize that Consultant's Services may include working on various projects for District. Consultant shall obtain the approval of District prior to the commencement of a new project.

9. Originality of Services. Except as to standard generic details, Consultant agrees that all technologies, formulae, procedures, processes, methods, writings, ideas, dialogue, compositions, recordings, teleplays and video productions prepared for, written for, or submitted to the District and/or used in connection with this Agreement, shall be wholly original to Consultant and shall not be copied in whole or in part from any other source, except that submitted to Consultant by District as a basis for such services.

10. Ownership of Data. Pursuant to Education Code section 17316, this Agreement creates a non-exclusive and perpetual license for the District to use, at its discretion, all plans including, but not limited to, record drawings, specifications, estimates and other documents that Consultant prepared or caused to be prepared pursuant to this Agreement. Consultant retains all rights to all copyrights over designs and other intellectual property embodied in the plans, record drawings, specifications, estimates, and other documents that Consultant prepares or causes to be prepared pursuant to this Agreement.

    In the event the District changes or uses any fully or partially completed documents without Consultant's knowledge or participation or both, the District agrees to release Consultant of responsibility for such changes, and shall hold Consultant harmless from and against any and all claims on account of any damages or losses to property or persons, or economic losses, arising out of that change or use, unless Consultant is found to be liable in a forum of competent jurisdiction. In the event that the District uses any fully or partially completed documents without Consultant's full involvement, the District shall remove all title blocks and other information that might identify Consultant.

11. Audit. Consultant shall establish and maintain books, records, and systems of account, in accordance with generally accepted accounting principles, reflecting all business operations of Consultant transacted under this Agreement. Consultant shall retain these books, records, and systems of account during the Term of this Agreement and for five (5) years thereafter. Consultant shall permit the District, its agent, other representatives, or an independent auditor to audit, examine, and make excerpts, copies, and transcripts from all books and records, and to make audit(s) of all billing statements, invoices, records, and other data related to the Services covered by this Agreement. Audit(s) may be performed at any time, provided that the District shall give reasonable prior notice to Consultant and shall conduct audit(s) during Consultant's normal business hours, unless Consultant otherwise consents.

12. Disputes. In the event of a dispute between the parties as to performance of the Services, the interpretation of this Agreement, or payment or nonpayment for work performed or not performed, the parties shall attempt to resolve the dispute in good faith. Pending resolution of the dispute, Consultant agrees it will neither rescind the Agreement nor stop the performance of the Services but will allow determination by the court of the State of California, in the county in which the District's administration office is located, having competent jurisdiction of the dispute. Disputes may be determined by mediation if mutually agreeable, otherwise by litigation. Notice of the demand for mediation of a dispute shall be filed in writing with the other party to the Agreement. The demand for mediation shall be made within a reasonable time after written notice of the dispute has been provided to the other party, but in no case longer than ninety (90) days after initial written notice. If a claim, or any portion thereof, remains in dispute upon satisfaction of all applicable dispute resolution requirements, the Consultant shall comply with all claims presentation requirements as provided in Chapter 1 (commencing with section 900) and Chapter 2 (commencing with section 910) of Part 3 of Division 3.6 of Title 1 of Government Code as a condition precedent to the Consultant's right to bring a civil action against the District. For purposes of those provisions, the running of the time within which a claim must be presented to the District shall be tolled from the time the Consultant submits its written claim until the time the claim is denied, including any time utilized by any applicable meet and confer process.

13. Termination.

13.1. For Convenience by District. District may, at any time, with or without reason, terminate this Agreement and compensate Consultant as provided in Exhibit "A." Written notice by District shall be sufficient to stop further performance of services by Consultant. Notice shall be deemed given when received by Consultant or no later than three (3) calendar days after the day of mailing, whichever is sooner.

13.2. With Cause by District. District may terminate this Agreement upon giving of written notice of intention to terminate for cause as provided in Exhibit "A."

14. Indemnification. To the furthest extent permitted by California law, Consultant shall indemnify and hold harmless the District, its Governing Board, agents, representatives, officers, consultants, employees, trustees, and volunteers (the "Indemnified Parties") from any and all claims arising out of, pertaining to, or relating to the negligence, recklessness, or willful misconduct of Consultant. Consultant shall, to the furthest extent permitted by California law, defend the Indemnified Parties at Consultant's own expense, from any and all Claim(s) and allegations relating thereto with counsel approved by District where such approval is not to be unreasonably withheld.

15. Insurance.

15.1. Consultant shall procure and maintain at all times if it performs any portion of the Services insurance with minimum limits and requirements as stated in the Insurance Appendix.

15.2. Acceptability of Insurers. Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A: VII, unless otherwise acceptable to the District.

16. Assignment. The obligations of Consultant pursuant to this Agreement shall not be assigned by Consultant.

17. Compliance with Laws. Consultant shall observe and comply with all applicable rules and regulations of the governing board of the District and federal, state, and local laws, ordinances and regulations. Consultant shall give all notices required by any law, ordinance, rule and regulation bearing on conduct of the Services as indicated or specified. If Consultant observes that any of the Services required by this Agreement are at variance with any such laws, ordinance, rules or regulations, Consultant shall notify the District, in writing, and, at the sole option of the District, any necessary changes to the scope of the Services shall be made and this Agreement shall be appropriately amended in writing, or this Agreement shall be terminated effective upon Consultant's receipt of a written termination notice from the District.

17.1. LABOR CODE REQUIREMENTS: As to services rendered within the State of California, Consultant shall comply with all applicable provisions of the California Labor Code, Division 3, Part 7, Chapter 1, Articles 1 – 5, including, without limitation, the payment of the general prevailing per diem wage rates for public work projects of more than one thousand dollars ($1,000). Copies of the prevailing rate of per diem wages are on file with the District.

17.1.1. Registration: If applicable, before a public works contract can be awarded, Consultant and its subcontractor(s) shall be registered with the Department of Industrial Relations in accordance with Labor Code section 1771.1. At least one

week before commencing work, Consultant shall provide to the District the name and DIR registration number for Consultant and any applicable subcontractor.

17.1.2. Certified Payroll Records: Consultant and its subcontractor(s) shall keep accurate certified payroll records of workers as to services rendered within the State of California and shall electronically submit certified payroll records directly to the Department of Industrial Relations weekly or within ten (10) days of any request by the District or the Department of Industrial Relations.

17.1.3. Labor Compliance: Consultant shall perform any Services of the Project within the State of California while complying with all the applicable regulations, including section 16000, et seq., of Title 8 of the California Code of Regulations and is subject to labor compliance monitoring and enforcement by the Department of Industrial Relations.

18. Certificates/Permits/Licenses/Registration. Consultant and all Consultant's employees or agents shall secure and maintain in force such certificates, permits, licenses and registration as are required by law in connection with the furnishing of Services pursuant to this Agreement.

19. Employment with Public Agency. Consultant, if an employee of another public agency, agrees that Consultant will not receive salary or remuneration, other than vacation pay, as an employee of another public agency for the actual time in which services are actually being performed pursuant to this Agreement.

20. Anti-Discrimination. Consultant herein agrees to comply with the provisions of the California Fair Employment and Housing Act as set forth in part 2.8 of division 3 of the California Government Code, commencing at section 12900; the Federal Civil Rights Act of 1964, as set forth in Public Law 88-352, and all amendments thereto; Executive Order 11246; and all administrative rules and regulations found to be applicable to Consultant and all of its subcontractors. In addition, Consultant agrees to require like compliance by all of its subcontractor(s).

21. Disabled Veteran Business Enterprises. Pursuant to section 71028 of the Education Code and Public Contract Code section 10115, the District may have a participation goal of at least three percent (3%), per year, of the overall dollar amount expended each year by the community college district for disabled veteran business enterprises ("DVBE"). In accordance therewith, Consultant must submit, upon request by the District, appropriate documentation to the District identifying the steps Consultant has taken to solicit DVBE participation in conjunction with this Agreement, if applicable.

22. Small Local Business Enterprise (SLBE). The goal for this project has been established at not less than 50% of the total contract value of work to be performed throughout the life of the contract pursuant to the District's SLBE policy. The firm responding to this solicitation is responsible for making sure that the team is composed in a manner to facilitate meeting the sub-consulting goal. Prime consultants should maximize the use of available resources and methods to solicit SLBE subconsultant participation. The prime consultant will be given credit toward meeting the SLBE sub-consultant goal only when SLBE firms are awarded subcontracts for a commercially useful function, in accordance with industry practice. A copy of the SLBE firm's certification letter from the CMD must be included in the proposal submittals.

Prime consultants who do not meet the goal for SLBE participation must demonstrate in their proposal documents that they have used good faith efforts to utilize SLBE subconsultants.

Upon submittal of a proposal, prime consultants who have not met the goal must submit a Good Faith Effort Report. The Good Faith Effort Report will be reviewed by CCSF to determine eligibility for further participation in the Consultant team selection

23. No Rights in Third Parties. This Agreement does not create any rights in, or inure to the benefit of, any third party except as expressly provided herein.

24. **District's** Evaluation of Consultant and **Consultant's** Employees and/or Subcontractors. The District may evaluate Consultant in any way the District is entitled pursuant to applicable law. The District's evaluation may include, without limitation:

    24.1. Requesting that District employee(s) evaluate Consultant and Consultant's employees and subcontractors and each of their performance.

    24.2. Announced and unannounced observance of Consultant, Consultant's employee(s), and/or subcontractor(s).

25. Limitation of District Liability. Other than as provided in this Agreement, District's financial obligations under this Agreement shall be limited to the payment of the compensation provided in this Agreement. Notwithstanding any other provision of this Agreement, in no event, shall District be liable, regardless of whether any claim is based on contract or tort, for any special, consequential, indirect or incidental damages, including, but not limited to, lost profits or revenue, arising out of or in connection with this Agreement for the services performed in connection with this Agreement.

26. Confidentiality. Consultant and all Consultant's agents, personnel, employee(s), and/or subcontractor(s) shall maintain the confidentiality of all information received in the course of performing the Services. Consultant understands that student records are confidential and agrees to comply with all state and federal laws concerning the maintenance and disclosure of student records. This requirement to maintain confidentiality shall extend beyond the termination of this Agreement.

27. Notice. Any notice required or permitted to be given under this Agreement shall be deemed to have been given, served, and received if given in writing and either personally delivered or deposited in the United States mail, registered or certified mail, postage prepaid, return receipt required, or sent by overnight delivery service, or facsimile transmission or electronic mail, addressed as follows:

District:	Consultant:
San Francisco Community College District District Business Office (DBO) 50 Frida Kahlo Way, B-706 San Francisco, CA 94112 Email: aahmed@ccsf.edu	Attention: _____ _____ _____ Email: _____

Any notice personally given or sent by facsimile transmission or electronic mail shall be effective upon receipt. Any notice sent by overnight delivery service shall be effective the business day next following delivery thereof to the overnight delivery service. Any notice given by mail shall be effective three (3) calendar days after deposit in the United States mail.

28. Integration/Entire Agreement of Parties. This Agreement constitutes the entire agreement between the Parties and supersedes all prior discussions, negotiations, and agreements, whether oral or written. This Agreement may be amended or modified only by a written instrument executed by both Parties.

29. California Law. This Agreement shall be governed by and the rights, duties and obligations of the Parties shall be determined and enforced in accordance with the laws of the State of California. The Parties further agree that any action or proceeding brought to enforce the terms and conditions of this Agreement shall be maintained in the county in which the District's administrative offices are located.

30. Waiver. The waiver by either party of any breach of any term, covenant, or condition herein contained shall not be deemed to be a waiver of such term, covenant, condition, or any subsequent breach of the same or any other term, covenant, or condition herein contained.

31. Severability. If any term, condition or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions will nevertheless continue in full force and effect, and shall not be affected, impaired or invalidated in any way.

32. Provisions Required By Law Deemed Inserted. Each and every provision of law and clause required by law to be inserted in this Agreement shall be deemed to be inserted herein and this Agreement shall be read and enforced as though it were included therein.

33. Authority to Bind Parties. Neither party in the performance of any and all duties under this Agreement, except as otherwise provided in this Agreement, has any authority to bind the other to any agreements or undertakings.

34. **Attorney's** Fees/Costs. Should litigation be necessary to enforce any terms or provisions of this Agreement, then each party shall bear its own litigation and collection expenses, witness fees, court costs and attorney's fees.

35. Mutual Tolling of Claims. Consultant and District agree to toll all statutes of limitations for assertion of claims that arise out of, pertain to, or relate to this Agreement, until such claims are finally resolved by agreement or judicial process.

36. Captions and Interpretations. Paragraph headings in this Agreement are used solely for convenience and shall be wholly disregarded in the construction of this Agreement. No provision of this Agreement shall be interpreted for or against a party because that party or its legal representative drafted such provision, and this Agreement shall be construed as if jointly prepared by the Parties.

37. Calculation of Time. For the purposes of this Agreement, "days" refers to calendar days unless otherwise specified.

38. Signature Authority. Each party has the full power and authority to enter into and perform this Agreement, and the person signing this Agreement on behalf of each Party has been properly authority and empowered to enter into this Agreement.

39. Counterparts. This Agreement and all amendments and supplements to it may be executed in counterparts, and all counterparts together shall be construed as one document.

40. Incorporation of Recitals and Exhibits. The Recitals and each exhibit attached hereto are hereby incorporated herein by reference.

41. Conflicts. If there is a conflict between this Agreement and any other document, this Agreement shall control.

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement on the date indicated below.

Dated: _____, _____ Dated: _____, _____

San Francisco Community College District _____

By: _____ By: _____

Print Name: Mitchell Bailey Print Name: _____

Print Title: Interim Chancellor Print Title: _____

Information regarding Consultant:

License No.: _____ _____:
Employer Identification and/or
Social Security Number

Registration No.: _____

Address: _____
_____

Telephone: _____

Facsimile: _____

E-Mail: _____

NOTE: Section 6041 of the Internal Revenue Code (26 U.S.C. 6041) and Section 1.6041-1 of Title 26 of the Code of Federal Regulations (26 C.F.R. 1.6041-1) requires the recipients of $600.00 or more to furnish their taxpayer information to the payer. In order to comply with these requirements, the District requires Consultant to furnish the information requested in this section.

Type of Business Entity:
_____Individual
_____Sole Proprietorship
_____Partnership
_____Limited Partnership
_____Corporation, State: _____
_____Limited Liability Company
_____Other: _____

EXHIBIT **"A"**
DESCRIPTION OF SERVICES TO BE PERFORMED BY CONSULTANT

The attached are Pricing and the Statement of Work ("SOW") are made part of this Agreement.

1. Pricing:

Audit Services	FY24/25	FY25/26	FY26/27	FY27/28	FY28/28	sub-costs
sub-Costs						
Annual District Financial Audit and Federal Single Audit (Federal Grants)	$135,500.00	$139,500.00	$143,500.00	$147,500.00	$151,500.00	$717,500.00
Annual general Obligation Bond Audit	$12,500.00	$13,000.00	$13,500.00	$14,000.00	$14,500.00	$67,500.00
Parcel Tax	$10,500.00	$11,000.00	$11,500.00	$12,000.00	$12,500.00	$57,500.00
TOTAL:	$158,500.00	$163,500.00	$168,500.00	$173,500.00	$178,600.00	$842,600.00

2. Scope of Work (SOW):

In preparation of the City College of San Francisco requirements for Audit Services for FY24, FY25, FY26, FY27 and FY28 the following scope of work has been drafted:

4.1 SERVICE REQUIREMENTS

The following represents the desired services that the District wishes to secure from the successful bidder, hereinafter referred to as "Service Provider", in response to this RFQ. The list is not intended to be all-inclusive. Interested bidders may propose additional services that they deem desirable or beneficial to the CCSF operations.

A. Annual External Financial Audit and Report

a. Presenting final report to Board of Trustees Audit Committee. These meetings are generally held in the evenings at CCSF.

b. Presenting final report to Board of Trustees at the regular board meeting. These meetings are generally held in the evenings at CCSF.

c. Providing an Executive Summary of the report for the Board of Trustees and Management

d. Distribution of the report directly to the California State Chancellor's Office and the Federal Audit Clearinghouse

e. Providing the District with up to 50 bound copies of the final audit report for the Board of Trustees regular meeting.

f. Providing a secured, encrypted PDF file for Web posting and NRMSIR compliance.

B. Annual Financial and Performance Audit Report

a. Presenting final report to Citizens' Bond Oversight Committee. These meetings are generally held in the afternoons at CCSF.

b. Presenting final report to Board of Trustees at the regular board meeting. These meetings are generally held in the evenings at CCSF.

c. Providing an Executive Summary of the report for the Board of Trustees and Citizens' Bond Oversight Committee and Management

d. Providing the District with up to 100 bound copies of the final report for the Board of Trustees and Citizens' Bond Oversight Committee regular meetings.

e. Providing a secured, encrypted PDF file for Web posting.

The scope of work for the Performance Audit should include but not necessarily be limited to the following:

a. Compliance with Ballot, Bond, State and Other Funding Source Requirements. Review/Evaluate Bond Program financial records and expenditure cost support to verify that funds were used for approved Bond Program purposes as set forth in the Ballot Measure and Bond Documents.

b. Regulatory Compliance. Review and Evaluate compliance with selected Federal, State and local requirements as well as relevant Proposition 39 requirements.

c. Communication and Fulfillment of Expectations. Includes an assessment of whether or not an adequate level of communication was maintained regarding the projects and program.

d. Facilities Programming and Master Plan Approach. Includes an evaluation of the processes used to identify facility needs, programming and coordination to comprehensively address site requirements and coordination with various user groups and stakeholders.

e. Procurement Controls and Contract Administration. Review and assessment of procurement controls for consistency, adherence to District Purchasing Policies and application of competitive and fair sub-contracting policies.

f. Contractor Liens, Claims and Contract Administration. Evaluate the District's policies, procedures and practices to obtain lien releases, prevent claims and project closeout issues and compare to bond project practices for conformity.

g. Cost, Schedule and Budgetary Management and Reporting. Review/Evaluation of Board Program Reporting to ensure current, accurate and complete cost, schedule, and budget information for program stakeholders.

h. Program Staffing. Review/Evaluate Bond Program staffing patterns/plans, program workflow, analysis of relevant expenditures in relation to need.

i. Change Management and Control. Review/Evaluate District Policies, procedures, and practices related to the on-going management of change orders and related costs.

j. Expenditure Review (Testing/Analysis). Review/Evaluation of Expenditures on a test basis to insure conformity with general and accepted practices and consistency with terms and conditions of Bond Program.

k. Follow-up on previous Audit Recommendations (Financial and/or Performance)

l. Identification/Recommendations related to effective Practices and Opportunities for Improvement. · Identify areas of effective practice and areas needing improvement within the framework of each of the major scope areas (1-11) identified above.

C. Biennial "Indirect Cost Rate" study under the requirements of OMB Circular A-21.The San Francisco Community College District applies for and is awarded federal grants from various federal agencies. In accordance with the Office of Management and Budget (OMB) Circular A-21, Cost Principles for Educational Institutions, the District must determine its indirect cost rate. The rate must be reviewed and approved by the U.S. Department of Health and Human Services, the District's federal cognizant agency.

The principles are designed to provide that the Federal Government bear its fair share of total costs, determined in accordance with generally accepted accounting principles, except where restricted or prohibited by law.

D. Provide 100 hours of consulting services to the District annually.

E. Periodically respond, via telephone, to questions/issues the District might have regarding accounting issues.

For each of these items, the proposal should describe what services are available, the hardware and software requirements, and at what cost and/or benefit to the District. If a bidder does not wish to or is unable to provide any of the desired services, it should be specifically so stated.

4.2 Technical Specifications

Education Code, Section 84040, requires that community college districts provide for an annual audit of the books and accounts of the District and include all funds of the District including associated students, food service, accounts and other funds under the control or jurisdiction of the District. Thus, the scope of work shall be independent audit services of the general purpose financial statements, including all funds and Balance Sheet accounts, of the District. The audit opinion should include entity-wide statements as well as each individual fund. The audit shall be conducted in accordance with generally accepted auditing standards, Governmental Auditing Standards issued by the Comptroller General of the United States and the provisions of Office of Management and Budget Circular A-133, "Audits of State and Local Governments, and Non-Profit Organizations" which involves obtaining an understanding of the internal control structure, including the control environment, the accounting system, and the control procedures established by management. In June of 1999 the Governmental Accounting Standards Board (GASB) issued Statement No. 34, "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments." This new statement makes significant changes in the format and focus of financial statements of state and local governments. In November of 1999, GASB issued Statement No. 35, "Basic Financial Statements and Management's Discussion and Analysis for Public Colleges and Universities, an Amendment of GASB Statement No. 34." Statement No. 35 permits public colleges and universities to adopt a reporting model based on the provisions of

Statement No. 34 that apply to special-purpose governments engaged only in business-type activities (BTA), engaged only in governmental activities, or engaged in both governmental and business-type activities. The audit services performed by the successful vendor shall be performed in accordance with the California Community Colleges Chancellor's Office, 2023-2024 Contracted District Audit Manual (CDAM) requirements which apply to annual financial and compliance audits of community college districts in accordance with Education Code section 84040.5.

See link here: California Community Colleges Chancellor's Office, 2023-2024 Contracted District Audit Manual (CDAM)

Auditors must indicate compliance with section 84040.5 and include a summary of audit exceptions and management improvement recommendations in their report. The intent of the audits is to promote efficient and effective use of public funds for education in California by strengthening fiscal accountability at the district, county and state levels, and to encourage sound fiscal management practices among community college districts.

The District utilizes the following funds and account groups:

Funds:
- Unrestricted General Fund
- Restricted General Funds
- Debt Service Funds
- Special Revenue Fund
- Capital Projects Funds
- Enterprise Funds
- Trust Funds
- Agency Funds

Other Component Units:

- City College of San Francisco Community College District Foundation

The accounting policies of the District are in conformity with general accepted accounting principles related to governmental units and California Community College Districts. Revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current fiscal period. Expenditures are recognized in the accounting period in which the liability is incurred, except for interest on long-term debt, which is recognized when due.

REPORTING REQUIREMENTS

a. At minimum, the following reports should be issued for the District:
   - Introduction
   - Independent Auditor's Report
   - Statement of Net Assets
   - Statement of Revenues, Expenses, and Changes in Net Assets
   - Statement of Cash Flows
   - Schedule of Expenditures of Federal Awards
   - Schedule of Expenditures of State Awards
   - Schedule of Workload Measures for Statement Apportionment Annualized and Annual Apprenticeship

b. Hours of Instruction
   - Reconciliation of Annual Financial and Budget Report with Audited Financial

c. Statements
   - Report on Compliance and on Internal Control Over Financial Reporting Based on Audit of Financial

d. Statements Performed in Accordance with Government Auditing Standards Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133

   - Report on State Compliance
   - Summary of Auditor's Results
   - Financial Statement Findings and Recommendations
   - Federal Awards Findings and Questioned Costs
   - State Awards Findings and Questioned Costs
   - Summary Schedule of Prior Audit Findings
   - Balance Sheet – All Funds
   - Balance Sheet Reconciliation
   - Statement of Revenues, Expenditures, and Changes in Fund Balance – All Funds
   - Statement of Revenues, Expenses, and Changes in Net Assets Reconciliation
   - Supplementary Information – Management Discussion and Analysis, District

e. Organization
   - Proposition 39 general obligation bond financial and performance audits
   - Appropriate tax returns for the City College of San Francisco Community College Foundation

4.3 LENGTH OF CONTRACT

The District desires to obtain a range of auditing services as detailed in the following Sections.

Term of Contract. This contract shall be for a period of five (5) years renewing annually upon mutual agreement ending January 1, 2029, including audits for FY2024, FY2025, FY2026, FY2027 and FY2028

Consultant's entire Proposal is made part of this Agreement, but language in this contract prevails.

CWDL

See what's possible.

CITY COLLEGE OF SAN FRANCISCO
REQUEST FOR QUALIFICATIONS 2024-050R
AUDIT SERVICES

Submitted on July 1, 2024 by:

CWDL, Certified Public Accountants John Dominguez, CPA, CFE, CGMA Partner
Email: jdominguez@cwdl.com

Corporate Office:

5151 Murphy Canyon Rd., Ste. 135 San Diego, CA 92123 www.cwdl.com
Telephone: (858) 565-2700

Direct: (619) 729-7069 Fax: (858) 565-7399

TABLE OF CONTENTS

	PAG
COVER LETTER	1
QUALIFICATIONS, RELATED EXPERIENCE AND REFERENCES	3
STAFFING AND PROJECT	7
ORGANIZATION AUDITOR	1
RESUMES	1
PROPOSAL	

CWDL

Maritza Rodriguez-Vivas
Purchaser
City College of San Francisco
50 Frida Kahlo Way, B712
San Francisco, CA 94112
415-452-7769
mrodriguez@ccsf.edu

Dear Ms. Rodriguez-Vivas,

We thank you for considering CWDL, Certified Public Accountants ("CWDL") as your independent auditors. We are pleased to respond to the City College of San Francisco (the "District") for **Audit Services**, for the fiscal years ending June 30, 2024 through 2026 and the optional fiscal years ending June 30, 2027 through 2028. We acknowledge receipt of Addendum No. 01 pertaining to the prior RFP 2024-050.

CWDL is a regional CPA firm. CWDL currently **audits over 30% of the Community College Districts in California**. The Partners at CWDL have managed the audits of **over 30 Community College Districts, 30 Proposition 39 bond audits, 45-auxiliaries and non-profits and 50 school districts** throughout the States of California and Arizona.

We offer the District our expertise in California community college district audits. From staff to partner, your engagement fieldwork team leads will consist entirely of **licensed Certified Public Accountants (CPAs)**, two of whom also hold a **Certified Fraud Examiner (CFE)** credential. The quality of our fieldwork teams – the individuals that you and your staff will see and work with – is a key aspect of an overall audit approach that sets CWDL apart.

While many firms offer partner involvement, we go above and beyond with our commitment to having a **partner either physically on-site or remotely engaged for 100% of fieldwork.** When our staff are conducting any phase of the audit, you can be sure they will be joined by a partner. In addition, our entire team consists of licensed CPAs who are all experienced in local education agency audits. We believe the combination of our team's experience and our client-focused approach enables us to provide a service unmatched by other firms. We also encourage you to contact our references.

CWDL takes a great deal of pride in our All-Inclusive Annual Fee. This fee encompasses a variety of situations that trigger supplemental billings at many of our competitors. Items such as the following will not cause an additional fee:

- Implementation Support for New GASB Pronouncements
- Additional Fieldwork Visits & Scheduling Changes
- Focused Staff Trainings
- Additional Meetings and Presentations

Inclusion of these items in an all-inclusive fee is not industry standard and we encourage you to contact our references and hear directly from your peers as to how they have benefited from the additional level of flexibility and support that our firm provides.

We have read and understood all the requirements listed in the Request for Qualification for Audit Services. This statement certifies our willingness to perform the services as noted in the RFQ and indicates that we have completed and duly submitted all forms, certificates, and compliance requirements.

Should CWDL's proposal be accepted, CWDL agrees to enter into a contract under the terms and conditions as set forth in the RFQ.

CWDL is committed to meeting all reporting and time requirements as noted in the RFQ. Our goal is to properly plan the audit to ensure that the District is provided with the proper personnel, hours and resources needed to ensure that all deliverables are provided within the required timelines. We offer our commitment to provide audit report drafts within two (2) weeks of our year-end audit visit. We encourage you to contact our references to discuss our ability to meet required timelines. We will also provide you with direct contact numbers to our partners should any questions arise.

CWDL certifies the sufficient availability of staff, office locations, hours and all other required resources for performing all services and providing all deliverables within the specified time frames as described in the Request for Qualifications.

As noted in this RFQ the senior staff assigned are all properly licensed Certified Public Accounts and in good standing with their respective Boards of Accountancy. Furthermore, all team members have a minimum of three years of experience performing audits of School Districts similar to the City College of San Francisco. See below for a list of staff and associated license numbers. You can confirm this via the license lookup at the California/Arizona Boards of Accountancy websites (www.dca.ca.gov and www.azaccountancy.gov).

Name	CPA License Number	Classification	Engagement Role
John Dominguez, CPA, CFE, CGMA	A117940	Partner	In-Field Partner
Ben Leavitt, CPA, CFE	A107899	Partner	In-Field Manager
Steven Currie, CPA	A119381	Senior Manager	In-Field Manager
Alex Rivera	N/A	Senior Associate	In-Field Associate
Viviana Jimenez	N/A	Senior Associate	In-Field Associate
Najee Corley	N/A	Senior Associate	In-Field Associate
Dinora Gonzalez	N/A	Associate	In-Field Associate
Dennis V. Maschke, MBA, CPA	15778	Principal	Concur/Review Partner

John Dominguez has been assigned as the audit engagement partner and is authorized to make representations and bind the bid contractually on behalf of CWDL. Ben Leavitt has been assigned as the secondary contact.

This proposal is a firm and irrevocable offer for sixty (60) days. We acknowledge that all documents submitted pursuant to this RFQ process will become a matter of public record. Should our proposal be accepted, we agree to enter into a contract under the terms and conditions set forth in RFP 2024-050R. After reading through our proposal, if you have any questions, please feel free to contact me at (619) 729-7069 or via email at jdominguez@cwdl.com. Our fax number is (858) 565-7399. I would be happy to meet with District management to discuss further. Thank you very much for your consideration,

John Dominguez, CPA, CFE, CGMA (Assigned Contact)
Partner
CWDL
(619) 729-7069
jdominguez@cwdl.com

Qualifications, Related Experience and References

Who we are – CWDL is a partnership that employs over 45 professional staff. We were incorporated on January 14, 2014 in the State of California. We are a national CPA firm, located in California, Arizona and Texas, offering audit, tax and consulting services. We have three partners who specialize in school district and higher education audits, which comprise 90% of our governmental audit practice. In addition to school districts and higher education audits, we conduct audits for charter schools, foundations, not-for-profits, and private businesses.

The work will be conducted from our San Diego office, located at 5151 Murphy Canyon Road, Ste. 135, San Diego, CA 92123. CWDL employs over 20 professional staff at this office, including five partners, two managers, four seniors, and ten staff.

For ten years, CWDL has focused its expertise in educational finance on the California Community College System. Starting with a single CCD at inception, we now provide high-quality professional auditing services to over 30% of the Community College Districts throughout the State. In this small, specialized world, reputation is everything and we encourage the District to contact our references to learn more about the level of service that we provide directly from your esteemed peers.

Range of Activities – The range of activities performed by our San Diego office include audit, tax and consulting services. We have two partners who specialize in California School District audits, which comprise the majority of our governmental audit practice. We are recognized throughout the State of California as an education and governmental auditing firm. In addition to California School District audits, we specialize in audits of Community College Districts, charter schools, foundations, not-for-profits, and private businesses. We also work with non-profit organizations in the area of tax, audit and accounting services. Our dedicated governmental team audits school district's year-round which means we are flexible in scheduling and are always responsive to client needs. Our educational audit partners provide direct cell phone numbers to all clients, and pride themselves on being available 24/7 for any client need.

Importance of Certifications – At CWDL we understand that the Certified Public Accountant ("CPA") designation is a valuable credential for advancing a career in accounting and auditing. It demonstrates a strong knowledge of accounting practice, in addition to knowledge of applicable laws and regulations. The designation of a CPA is widely respected as a gauge of quantitative skills and high standards of professionalism. All lead team members assigned to City College of San Francisco are licensed Certified Public Accountants.

Not just CPAs – In addition to being licensed CPAs, we have two Certified Fraud Examiners on staff who are governmental audit experts. Our CFEs regularly assist our audit clients with forensic services should the need arise. An expert who understands the operations of the City College of San Francisco and is also a CFE adds even more to the value that our firm brings to your organization.

Qualifications, Related Experience and References, continued

Peer Review – CWDL is extremely proud to provide our peer review report. As members of the AICPA Private Practices Group we participate in the peer review process. The peer review process is conducted every three years. Included below under the appendix section is a copy of our current quality control report opinion issued in August 2023. We are proud to report that the opinion is **Pass**, the best opinion that a firm can receive. This opinion was issued over our governmental audit practice as well as our not-for-profit and for-profit audit engagements. We are extremely proud to say that all aspects of our quality control systems have received this opinion. There were no deficiencies noted in the extremely thorough review performed, nor were any identified during the California Board of Accountancy peer review board acceptance process.

Why Our Firm – Two major factors to performing a high-quality audit are: accountability and supervision. CWDL has developed a team and organizational chart that adhere to both. John Dominguez is the engagement partner on the audit and will supervise the in-field manager, senior and associate. In addition, to keep him accountable to high standards, the files will be reviewed by Dennis V Maschke to ensure a high-quality audit. Inevitably, during the audit process, questions arise. With a clear chain of command structure, it is easy for the audit associate and senior to understand where they should go with questions. If there are ever issues or findings, seniors and associates will go to their supervisors to ensure they are evaluating the information accurately. Quality is a core value at CWDL and providing a strong organizational team is one way we adhere to those values.

Another way we provide quality service is through our experienced teams. We understand the changing environments that School Districts face, and it is important that our engagement teams are properly trained and certified. The following shows the list of individuals on the engagement team and their CPA license number. It is important to us that each of our team members are properly certified so they can provide quality service and knowledge to each of our clients.

Auditor Transition – CWDL specializes school district audits and its partners manage the entire engagement. Because of this, and our focus on regular communication, the transition to a new audit firm will be smooth and effective. We encourage you to speak to our references, particularly those with which we have recently engaged to hear about the transition directly from their perspective.

To make this smooth and effective transition happen, we will provide you with: trained and supervised staff, a detailed audit plan at each phase of the audit, a detailed timeline, and regular communication on the audit status. We understand an audit can be a difficult time. It is time consuming to prepare all our audit requests while completing the daily tasks of a school district official. Our mission is to make the audit process as easy as possible. We have a philosophy of helping our clients, answering their questions and providing detailed request to make the process smoother.

References

CWDL provides a list of supportive client references, below:

References (Current Clients)	
Name of Entity:	West Valley-Mission Community College District
Scope:	District Audit, Foundation Audit, Bond Audits
Contact Person:	Ngoc Chim, Associate Vice Chancellor - Finance and Administration
Address:	1400 Fruitvale Ave. Saratoga, CA 95070
Phone No.:	(480) 741-2085
Email:	ngoc.chim@wvm.edu
Name of Entity:	San Mateo County Community College District
Scope:	District Audit, Foundation Audit, Bond Audits, Radio Station Audit
Contact Person:	Bernata Slater, Chief Financial Officer
Address:	3401 CSM Drive San Mateo, CA 94402
Phone No.:	(650) 358-6755
Email:	slaterb@smccd.edu
Name of Entity:	Mendocino-Lake Community College District
Scope:	District Audit, Foundation Audit, Bond Audits
Contact Person:	Joe Atherton, Director of Fiscal Services
Address:	1000 Hensley Creek Rd. Ukiah, CA 95482
Phone No.:	(707) 468-3067
Email:	jatherton@mendocino.edu
Name of Entity:	Butte-Glenn Community College District
Scope:	District Audit, Foundation Audit, Bond Audits
Contact Person:	Andy Suleski, Vice President of Administration
Address:	3536 Butte Campus Dr Oroville, CA 95965
Phone No.:	(530) 895-2353
Email:	suleskian@butte.edu

CWDL has considerable experience working with California Education Agencies throughout the state of California and Arizona. At CWDL we currently manage the audits of over 30 community college districts, 50 Proposition 39 bonds, 50 K-12 school districts plus over 40 nonprofit organizations. We offer the District our expertise in California school finance. Below is a listing of California Community College District clients that our governmental teams are currently working with:

Clients	District	Bond(s)	Foundations	Other
Allan Hancock Joint Community College District	X	X	X	X
Antelope Valley Community College District	X	X	X	X
Butte-Glenn Community College District	X	X	X	
Copper Mountain Community College District	X		X	
Glendale Community College District	X	X	X	
Grossmont-Cuyamaca Community College District	X	X	X	
Hartnell Community College District	X	X	X	
Imperial Community College District	X	X		
Lake Tahoe Community College District	X	X	X	
Lassen Community College District	X	X	X	
Long Beach Community College District	X	X	X	
Marin Community College District	X	X	X	
Mendocino-Lake Community College District	X		X	
Mt. San Jacinto Community College District		X		
Napa Valley Community College District	X		X	
Palo Verde Community College District	X		X	
Peralta Community College District	X	X		
Redwoods Community College District	X	X	X	
Rio Hondo Community College District	X	X	X	
San Jose/Evergreen Community College District	X	X	X	X
San Luis Obispo County Community College District	X	X		
San Mateo County Community College District	X	X		X
Sequoias Community College District	X	X	X	
Shasta-Tehama-Trinity Community College District	X	X	X	
Siskiyou Joint Community College District	X		X	
Victor Valley Community College District	X	X		
West Kern Community College District	X		X	
West Valley-Mission Community College District	X	X	X	X
Yuba Community College District	X	X	X	

At CWDL we have the ability to provide additional services related to auditing, accounting, management, and forensics. With our experienced team, we are often called upon by our clients to perform additional procedures. Specifically, our partners have performed forensic bond audit services, management consulting over capital assets, accounting for attendance and associated student bodies, and other related consulting for our Community College District and K12 clients.

STAFFING AND PROJECT ORGANIZATION

"THE MOST VALUABLE ASSET WE HAVE IS OUR PEOPLE"

Partner John Dominguez will be the **in-field partner** for the audit. Partner Ben Leavitt will serve as the **in-field manager** on the audit and, along with Mr. Dominguez, will actively perform and oversee all aspects of the engagement. Mr. Dominguez and/or Mr. Leavitt will meet with district administrators, the audit committee, governing board and provide technical advice to the District at any time. Principal Dennis Maschke will serve as the **concur/review partner** and will monitor and review the audit and tax performed to ensure adherence to applicable governmental auditing standards. All in-field partners, managers, and supervisors assigned to the audit have a minimum of three years of experience performing audits of school district's similar to the City College of San Francisco.

CWDL is a partnership that employs over 45 professional staff. The following table lists the names of firm auditing personnel assigned to the audit.

Name	CPA License Number	Classification	Direct Employee	Years with Firm	Engagement Role
John Dominguez, CPA, CFE, CGMA	A117940	Partner	Yes	10	In-Field Partner
Ben Leavitt, CPA, CFE	A107899	Partner	Yes	10	In-Field Manager
Steven Currie, CPA	A119381	Senior Manager	Yes	7	In-Field Manager
Alex Rivera	N/A	Senior Associate	Yes	6	In-Field Associate
Viviana Jimenez	N/A	Senior Associate	Yes	2	In-Field Associate
Najee Corley	N/A	Senior Associate	Yes	5	In-Field Associate
Dinora Gonzalez	N/A	Associate	Yes	2	In-Field Associate
Dennis V. Maschke, MBA, CPA	15778	Principal	Yes	7	Concur/Review Partner

We will also be assigning one – two staff level auditors to assist in the audit process. We certify that any and all personnel assigned at the in-charge level and above, will be certified public accountants and properly licensed in the State of California.

Audit Partner John Dominguez, CPA, CFE, CGMA brings over seventeen (17) years of accounting and audit experience to CWDL. Mr. Dominguez specializes in California community college district audits. Mr. Dominguez leads the CCD audit division of our firm. As the engagement partner, Mr. Dominguez will be in charge of supervising all facets of the engagement and will be on-site during the fieldwork to oversee the audit. Mr. Dominguez will also be available to attend all meetings with the staff and governing board of the District.

Audit Partner Ben Leavitt, CPA, CFE specializes in auditing governmental agencies and nonprofits. Mr. Leavitt's has over fourteen (14) years of audit experience has particularly focused on Federal single audits, community colleges, K-12 school districts and proposition 39 bond audits as well as fraud audits and forensic investigations. Mr. Leavitt has served as the manager on numerous governmental audits including local educational agencies. Mr. Leavitt will be the in-field manager for the audit and serve as a back-up for Mr. Dominguez as needed.

STAFFING AND PROJECT ORGANIZATION, continued

Audit Manager Steven Currie, CPA has twelve (12) years of experience providing accounting and audit service s for governmental, private and public entities. Prior to joining CWDL, Steven worked as a Manager for a mid-size California CPA firm providing five (5) years of audit experience primarily related to California K-12 Local Education Agencies and community colleges. In addition, Steven worked for a National CPA firm providing audit services for private, public and not-for-profit entities. Mr. Currie will be assigned as the audit supervisor/in-charge accountant for the audit.

Audit Senior Alex Rivera has over five (5) years of experience providing accounting and audit services for governmental agencies, including community colleges and k-12 school districts (3+ years with the firm). Mr. Rivera will be the on-site senior and work with the District to complete audit workpapers. Prior to joining CWDL, Alex worked in a tax firm providing tax services to individuals and small businesses. Alex graduated from California State University San Marcos with his bachelor's degree in accounting.

Audit Senior Viviana Jimenez has over four (4) years of experience providing accounting and audit services for governmental agencies, community colleges and k-12 school districts. Ms. Jimenez will be onsite and work with the District to complete audit workpapers. Prior to joining CWDL, Viviana worked in the accounting office as a business administrator for a large construction company in Lake Elsinore. Ms. Jimenez earned her Master of Business Administration from the California Baptist University.

Audit Senior Najee Corley has over four (4) years of experience providing accounting and audit services for governmental agencies, including school districts, community colleges and municipal entities (3+ years with the firm). Mr. Corley will be onsite and work with the District to complete audit workpapers. Prior to joining CWDL, Najee worked as an associate with a top ten accounting firm within Arizona. Najee earned his bachelor's degree in Accountancy from Kennesaw State University.

Audit Associate Dinora Gonzalez has three (3) years of experience providing accounting and audit services. Ms. Gonzalez will be onsite and work with the District to complete audit workpapers. Prior to joining CWDL, Dinora worked as a senior account manager for a large eCapital corporation. Ms. Gonzalez earned her Master of Business Administration from the California Baptist University.

CWDL certifies that all key personnel will be available to the extent we proposed, for the duration of the project in the manner prescribed, acknowledging that all of the personnel designation as 'key' to the project shall be removed or replaced without the prior written concurrence of the District.

STAFFING AND PROJECT ORGANIZATION, continued

CONTINUING EDUCATION

All members of the engagement team will meet or exceed the CPE requirements. CWDL uses a combination of in-house developed programs and external CPE to ensure all professional staff maintains the highest level of professional education. All professionals participate in formal CPE programs that meet or exceed the minimum mandatory standards of 120 hours of CPE over a three-year period.

CWDL's commitment to the government industry so we provide our professionals with specific, ongoing training related to these industry issues. This investment ensures our people stay current on the unique challenges and opportunities within their industries so they're in the best position to help clients address these issues. We accomplish our regulatory and accounting standard training through attendance at various AICPA sessions and attending the semi-annual California Association of School Business Officials (ACBO) workshops.

AUDIT APPROACH SUMMARY

Part of our planned approach includes assistance in the preparation of the financial statements in compliance with all requirements. The partners, managers and in-charges at CWDL are thoroughly knowledgeable about GASB 34 and 35 and the financial statement preparation. Our partners and managers have assisted all of their district audit clients, as part of the standard engagement (included in the all-inclusive fee) with:

- Compilation of the financial statements including the footnotes
- GASB 34 conversion entries
- GASB 68 Pensions and footnotes
- GASB 75 OPEB and footnotes
- GASB 87 Leases and footnotes
- GASB 96 Subscription-based information technology arrangements and footnotes
- Review and assistance with the capital asset schedules
- Review and assistance with the preparation of the Long-Term Debt schedules and conversion entries
- Preparation of the Management Discussion and Analysis based upon the final audited figures

CWDL is well versed in all GASB standards applicable to our clients. Each year we discuss new standards with our clients and help develop a roadmap for implementation.

To arrive at our opinion, we will employ a risk-based audit approach as required by professional auditing standards. For each engagement performed, we conduct a thorough review of internal control systems, assess control risk and suggest to our client's areas where improvements might be made. Based upon the results of our control examinations we tailor our substantive audit procedures to areas of higher complexity and risk. This approach enables us to keep audit risk at a minimum and ensure the highest level of quality audit service. We take this approach but go the extra mile to thoroughly understand the operations of the District and ensure that we are exceeding the expectations of the District.

CWDL

City College of San Francisco
50 Frida Kahlo Way, B712
San Francisco, CA 94112

To Whom This May Concern,

We hereby certify that all personnel offered in this proposal are all employed full time by our Firm and are available for the duration of the project at the person-hour level shown in the Cost Sheet.

If you have any questions, please feel free to contact me at (619) 729-7069 or via email at jdominguez@cwdl.com. Our fax number is (858) 565-7399. I would be happy to meet with District management to discuss further.

Thank you very much for your consideration,

John Dominguez, CPA, CFE, CGMA (Assigned Contact)
Partner
CWDL
(619) 729-7069

JOHN DOMINGUEZ

Partner

PROFILE

Mr. Dominguez specializes in audits and consulting engagements of community colleges and school districts. He has over seventeen (17) years of audit and consulting experience. He is the managing principal in-charge of the government practice at CWDL. Mr. Dominguez has spoken at various community college and school district conferences on upcoming GASBs and internal control procedures. He is a licensed CPA in the State of California and had earned his degree from San Diego State University.

CONTACT

PHONE:
619-729-7069

WEBSITE:
www.cwdl.com

EMAIL:
jdominguez@cwdl.com

HOBBIES

- Spending time with family
- Golf
- Continuous education
- Motorsports

CLIENTS SERVED DURING CAREER

Community College Districts
Allan Hancock Community College District
Butte-Glenn Community College District
College of the Sequoias Community College District
Grossmont-Cuyamaca Community College District
Hartnell Community College District
Lake Tahoe Community College District
Lassen Community College District
Marin Community College District
Mendocino-Lake Community College District
MiraCosta Community College District
Mohave Community College District
Mt. San Jacinto Community College District
Napa Valley Community College District
Ohlone Community College District
Palo Verde Community College District
Palomar Community College District
Rio Hondo Community College District
Redwoods Community College District
San Diego Community College District
San Jose/Evergreen Community College District
San Mateo County Community College District
Shasta-Tehama-Trinity Joint Community College District
Siskiyou Joint Community College District
South Orange County Community College District
West Valley-Mission Community College District
Yuba Community College District

School Districts
Stafford Unified School District
St. Johns Unified School District
Arcohe Union School District
Central Union School District
Lincoln Unified School District
Pima Unified School District
Mohave Valley Elementary School District
Emery Unified School District
Pleasanton Unified School District
Lennox School District
South Whittier School District
South Pasadena Unified School District
South San Francisco Unified School District
Sweetwater union High School District
Santa Monica-Malibu Unified School District
La Mesa-Spring Valley Elementary School District
Culver City Unified School District
Grossmont Union High School District
Redondo Beach unified School District

Amongst more not listed

AUDITOR RESUMES, continued

BEN LEAVITT

Partner

PROFILE

Mr. Leavitt specializes in audits and consulting engagements of community colleges, school districts and other nonprofit organizations. He has over fourteen (14) years of audit and consulting experience. Mr. Leavitt has also performed many forensic audits and investigations. He is a certified CFE and CPA both in the State of Arizona and California. Mr. Leavitt annually attends school finance conferences and workshops. Mr. Leavitt graduated from California State University San Marcos with Honors, earning a bachelor's degree in Business Administration, Option Accountancy.

CONTACT

PHONE:
858-472-0216

WEBSITE:
www.cwdl.com

EMAIL:
bleavitt@cwdl.com

HOBBIES

- Spending time with family
- Cars
- Continuous education
- Walking dogs

CLIENTS SERVED DURING CAREER

Community College Districts

Antelope Valley Community College District
Butte-Glenn Community College District
Copper Mountain Community College District
Glendale Community College District
Hartnell Community College District
Lake Tahoe Community College District
Lassen Community College District
Mendocino-Lake Community College District
Mt. San Jacinto Community College District
Napa Valley Community College District
Palomar Community College District
Peralta Community College District
Rio Hondo Community College District
San Diego Community College District
San Jose/Evergreen Community College District
Shasta-Tehama-Trinity community College District
Siskiyou Joint Community College District
South Orange County Community College District
West Kern Community College District
West Valley-Mission Community College District
Yuba Community College District

School Districts

Arcohe Union School District
Cobre Valley Institute of Technology
Culver City Unified School District
Emery Unified School District
Grossmont Union High School District
La Mesa-Spring Valley Elementary School District
Lincoln Unified School District
Paloma Elementary School District
Pleasanton Unified School District
San Diego Unified School District
Santa Monica-Malibu Unified School District
Sentinel Elementary School District
Shonto Governing Board of Education, Inc.
South Pasadena Unified School District
South San Francisco Unified School District
South Whittier School District

Municipalities and Other Governments

San Diego County Investment Pool
City of Brawley
City of Calapatria
San Diego Geographical Information Source JPA
San Diego County Emergency Services Organization JPA
Los Angeles World Airport Noise Mitigation JPA

Amongst more not listed

AUDITOR RESUMES, continued

DENNIS V MASCHKE

Partner

PROFILE

Mr. Maschke specializes in audits and consulting engagements of community colleges, school districts and municipal entities. He has over sixteen (16) years of audit and consulting experience. He has spoken at numerous AASBO, GFOA and ASCPA events and has been published in the ASCPA magazine. Mr. Maschke has recently joined CWDL after a 13-year career with a top ten accounting firm within Arizona. He is a licensed CPA in the State of Arizona and had earned his MBA from Davenport University.

CONTACT

PHONE:
480-678-7462

WEBSITE:
www.cwdl.com

EMAIL:
dmaschke@cwdl.com

HOBBIES

- Spending time with family
- Golf
- Continuous education

CLIENTS SERVED DURING CAREER

Community College Districts
Lake Tahoe Community College District
Mendocino-Lake Community College District
Mohave Community College District
San Jose/Evergreen Community College District
San Mateo County Community College District
West Valley-Mission Community College District

Unified School Districts
St. Johns Unified School District
Thatcher Unified School District
Hayden-Winkelman Unified School District
Tombstone Unified School District
St. Johns Unified School District
Window-Rock Unified School District
Peoria Unified School District
Flagstaff Unified School District
San Carlos Unified School District
Chandler Unified School District
San Simon Unified School District
Page Unified School District
Kingman Unified School District
Nadaburg Unified School District

Elementary School Districts
Madison Elementary School District
Roosevelt Elementary School District
Paloma Elementary School District
Sentinel Elementary School District
Mohave Valley Elementary School District
Tempe Elementary School District
Palominas Elementary School District

High School Districts
Colorado River Union High School District
Valley Union High School District
Phoenix Union High School District

CTEDs
Central Arizona Valley Institute of Technology
East Valley Institute of Technology
Cochise Technology District
Gobre Valley Institute of Technology

Charter Schools
Shonto Governing Board of Education, Inc.
Stepping Stones Academy
Paradise Education

Amongst more not listed

STEVEN CURRIE

Senior Manager

PROFILE

Mr. Currie specializes in audits and consulting engagements of community college and school districts. He has twelve (12) years of audit and consulting experience. Prior to joining CWDL, Steven worked as a Manager for a mid-sized California CPA firm providing over five (5) years of audit experience primarily related to California K-12 and Community Colleges. In addition, Steven worked for a National CPA firm providing audit services for public, private and not-for-profit entities. Steven is a licensed CPA in the State of California and earned his degree in accounting from San Diego State University.

CONTACT

PHONE:
619-504-5317

WEBSITE:
www.cwdl.com

EMAIL:
scurrie@cwdl.com

HOBBIES

- Family
- Motorsports
- Mountain bikes
- Construction

CLIENTS SERVED DURING CAREER

Community College Districts
Antelope Valley Community College District
Butte-Glenn Community College District
Copper Mountain Community College District
Grossmont-Cuyamaca Community College District
Imperial Community College District
Lake Tahoe Community College District
Long Beach Community College District
Marin Community College District
Mendocino-Lake Community College District
Peralta Community College District
Redwoods Community College District
San Diego Community College District
San Jose/Evergreen Community College District
San Mateo County Community College District
Shasta-Tehama-Trinity Joint Community College District
Siskiyou Joint Community College District
West Valley-Mission Community College District
Yuba Community College District

School Districts
Arcohe Union School District
Barstow Unified School District
Central Union School District
Cobre Valley Institute of Technology
Fremont Unified School District
Grossmont Union High School District
Hackberry Elementary School District
Lincoln Unified School District
Oak Park Unified School District
Pleasanton Unified School District
Poway Unified School District
Sierra-Plumas Joint Unified School District

Charter Schools
River Springs Charter School
Empire Springs Charter School
Vista Springs Charter School
Pacific Springs Charter School
Harbor Springs Charter School
Vista Springs Charter School

Amongst more not listed

WORK PLAN

AUDIT APPROACH SUMMARY

Part of our planned approach includes assistance in the preparation of the financial statements in compliance with all requirements. The partners, managers and in-charges at CWDL are thoroughly knowledgeable about GASB 34 and 35 and the financial statement preparation. Our partners and managers have assisted all of their district audit clients, as part of the standard engagement (included in the all-inclusive fee) with:

- Compilation of the financial statements including the footnotes
- GASB 34/35 conversion entries
- Review and assistance with the capital asset schedules
- Review and assistance with the preparation of the Long-Term Debt schedules and conversion entries
- Preparation of the Management Discussion and Analysis based upon the final audited figures

CWDL is well versed in all GASB standards applicable to our clients. Each year we discuss new standards with our clients and help develop a roadmap for implementation.

To arrive at our opinion, we will employ a risk-based audit approach as required by professional auditing standards. For each engagement performed, we conduct a thorough review of internal control systems, assess control risk and suggest to our client's areas where improvements might be made. Based upon the results of our control examinations we tailor our substantive audit procedures to areas of higher complexity and risk. This approach enables us to keep audit risk at a minimum and ensure the highest level of quality audit service. We take this approach but go the extra mile to thoroughly understand the operations of the District and ensure that we are exceeding the expectations of the District.

CWDL utilizes sampling methodology consistent with industry standards/best practices as prescribed by the AICPA audit and accounting guidance, Uniform Guidance, and generally accepted government auditing standards. On the compliance side of the audit this means that we are using statistically significant samples to ensure any findings or questioned costs can be extrapolated, as required by the State Chancellor's Office. For our substantive sampling, we follow the most up-to-date industry standard guidance to ensure a 95% confidence level. In addition to our sampling we utilize analytical procedures as an integral part of our planning, compliance, substantive, and final audit procedures.

CWDL recognizes that the audit practice of local education agencies relies heavily on the use of computerized software. Because we have extensive experience in these audits, all personnel assigned to the audit are familiar with the most common computerized systems. We have extensive experience with commonly used ERP systems and attendance software and are provided with direct auditor login at many clients. This enables us to complete detailed audit procedures with a minimal impact on your staff.

CWDL believes technology is an important component in providing services to our clients. We currently employ a paperless audit system that provides us with a powerful way to organize, prepare, review, and share audit work papers throughout the engagement. In addition, our software allows us to download data from the financial applications and generate financial statements at the time fieldwork is completed.

WORK PLAN, continued

CWDL's knowledge and experience auditing California Community College Districts allows us to provide a work plan and timeline that will ensure a smooth completion of all audit testing in accordance with standards, along with the delivery of a quality report in a timely manner. Our workplan will allow us to provide the following:

- An opinions report on the financial statements
- A report on the study and evaluation and report on internal control systems
- A report on the organizations' control system to assure compliance and whether the organization has complied with laws and regulations that may have an effect on each major federal assistance program

Note that all estimated dates are subject to District approval. Listed below is a high-level timeline of the audit process followed by more detail on the purpose of each visit. All of these dates and the timieline is subject to management approval. We work hard to provide the best possible customer experience, and setting an effective timeline for management and governance is of the upmost importance.

PROPOSED AUDIT TIMELINE

Phase	Timing	Proposed Work	Percentage of Work Done
Pre-audit & Planning	March	Pre-audit conference and District planning.	10%
Interim Fieldwork	May	Site testing, test of controls, expenditure and bid procedures testing, state compliance, federal compliance.	45%
Year-end Fieldwork	September	Balance sheet, revenues and expenditure testing and completion of state/federal compliance.	40%
Audit Completion	November	Reports drafted and provided to management for review. Upon approval, reports submitted to all agencies and presented to District Board.	5%

WORK PLAN, continued

Pre-audit & Planning Phase

CWDL will meet with the District's key staff at this phase of the audit. We will begin planning the audit services for interim and year-end. We will schedule meetings to discuss significant items and the proposed audit plan. During this phase, we plan to:

- Establish an understanding of services to be performed.
- Identify key personnel and contacts.
- Conduct interviews with management and other key personnel regarding fraud and gain an understanding for the entity's procedures for identifying and preventing fraud
- Perform our risk assessment documentation and determine scope of work.
- Perform our preliminary analytical procedures.
- Propose testing for interim fieldwork as well as establish interim dates.
- Plan and determine the involvement of the entities staff.
- Finalize timeframes related to fieldwork and exit meetings.

At this phase of the audit, we will provide management with a listing of items requested that we will need for the interim phase of the audit. Having this information provided prior to the beginning of interim will help increase the efficiency and timing of audit fieldwork.

Interim Fieldwork Phase

The scheduling of interim fieldwork will be based on the District's agreed upon time. This phase makes up approximately 45% of the total audit and is when we begin our site-testing. During site testing, we will plan the following District work:

- Site testing over attendance reporting
- Gain an understanding of the entities' controls over the financial reporting process.
- Identify key controls over significant processes such as cash disbursements, cash receipts, payroll, budgeting and information systems.
- Testing of key internal controls identified.
- Perform testing over Federal and State Compliance Programs

At the end of this phase, we will provide management with a management letter that outlines a summary of all findings and recommendations that were noted as a result of our interim testing. We will also plan to schedule year-end fieldwork at this time.

WORK PLAN, continued

Year-end Fieldwork Phase

We will begin our year-end fieldwork once the entity has closed their accounting records and provided the DAT file. This phase will take place during September or October as agreed upon by the District. During this phase, we plan to:

- Perform substantive procedures over the year-end balance sheet, revenues and expenses. This includes using our risk-based approach to design procedures and test details of account balances and transactions as well as analytical procedures.
- Complete any open State and Federal compliance areas that require audit work as of the end of the fiscal year.
- Evaluate and review the quality and sufficiency of audit evidence by Managers and Partners.

This phase of the audit will complete our substantive testing. We will provide management with a management letter outlining a summary of findings and recommendations, including all findings and recommendations noted during interim.

Audit Completion Phase

During this phase of the audit, we will begin preparing the audit report and management letter to present to the District for review. Once the audit report and management letter is approved, we will begin to finalize our audit by doing the following:

- Complete the final analytical procedures.
- Issue the financial audit opinion and opinions over State and Federal compliance.

As noted on your Request for Proposal, we will provide the District with completed financial statement drafts no later than two weeks after the completion of year end fieldwork with the final audit report submitted to the District not later than December 15 or as specified by the District. We will deliver the reports to all appropriate entities as specified by the State Controller's Office and the District.

In addition to the above, we will present the audit reports to the District's Board and audit committee on the dates requested by management.

Our Team conducts a budget review at every phase of the audit to ensure that all work performed aligns with the charge hours of every personnel assigned to this project. For the schedule, rest assured that everyone on the team is keen as to the specific tasks assigned to them.

WORKERS' COMPENSATION CERTIFICATION

Labor Code Section 3700 in relevant part provides:

> Every employer except the State shall secure the payment of compensation in one or more of the following ways:
>
> - By being insured against liability to pay compensation by one or more insurers duly authorized to write compensation insurance in this State.
>
> - By securing from the Director of Industrial Relations a certificate of consent to self-insure, which may be given upon furnishing satisfactory proof to the Director of Industrial Relations of ability to self-insure and to pay any compensation that may become due to its employees.

I am aware of the provisions of Section 3700 of the Labor Code which require every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of that code, and I will comply with such provisions before commencing the performance of the Services of this Agreement.

Date: _____

Name of Consultant: _____

Signature: _____

Print Name and Title: _____

(In accordance with Article 5 – commencing at Section 1860, Chapter 1, part 7, Division 2 of the Labor Code, the above certificate must be signed and filed with the District prior to performing any Services under this Agreement.)

END OF DOCUMENT