CWDL

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

Submitted on July 1, 2024 by:

CWDL, Certified Public Accountants
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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

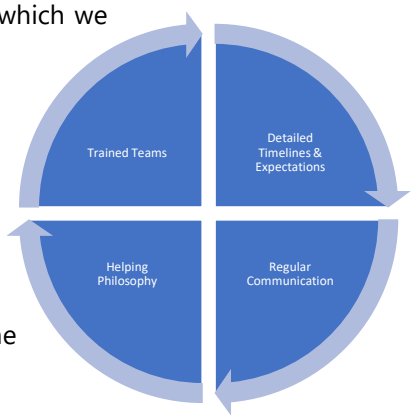
Peer Review – CWDL is extremely proud to provide our peer review report. As members of the AICPA Private Practices Group we participate in the peer review process. The peer review process is conducted every three years. Included below under the appendix section is a copy of our current quality control 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.



Qualifications, Related Experience and References, continued

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

Qualifications, Related Experience and References, continued

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

AUDITOR RESUMES

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

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619-729-7069

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HOBBIES

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

JOHN DOMINGUEZ

Partner

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

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

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bleavitt@cwdl.com

HOBBIES

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

BEN LEAVITT

Partner

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

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:
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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
Cobre Valley Institute of Technology

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

Amongst more not listed

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

STEVEN CURRIE

Senior Manager

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.

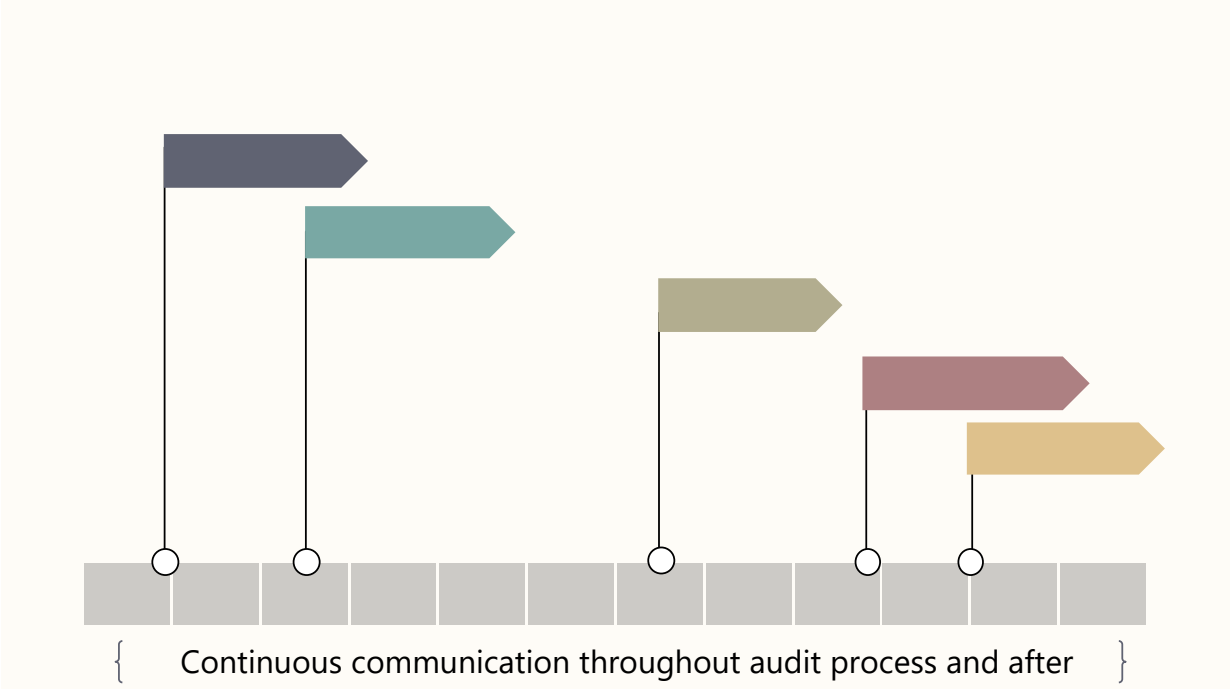
CWDL believes technology is an important component in providing services to our clients. We currently employ a paperless audit system that provides us with a powerful way to organize, prepare, review, and share audit work papers throughout the engagement. In addition, our software allows us to download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



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.

PROPOSAL FORMS

8. FORMS

A. FIRM PROFILE FORM

A. Firm: Date Submitted: July 1, 2024

Name of Firm: CWDL, Certified Public Accountants

Address: 5151 Murphy Canyon Rd

City: San Diego County: San Diego

State: California Zip Code: 92123

Phone No.: (858) 565-2700 Email: info@cwdl.com Firm Year Established: 2014

☑ Main Office ☐ Branch If Branch, Main Office Location? City: State:

B. Web address that you would like us to reference in our database:

www.cwdl.com

C. Personal History for Key Individuals in Firm: **(*Minimum of 3 individuals)***

Name/Title: John Dominguez, CPA, CFE, CGMA

Years of Experience: 17 years Years with Firm: 10

Name/Title: Ben Leavitt, CPA, CFE

Years of Experience: 14 years Years with Firm: 10

Name/Title: Audit Manager Steven Currie, CPA

Years of Experience: 12 years

Years with Firm 7

D. Legal name of firm as it would appear on a contractual agreement.

CWDL, Certified Public Accountants

E. Present full-time staff at this location:

Total Personnel:
☐ 1-5 ☐ 6-10 ☐ 11-21 ☑ 22-50 ☐ 51+

F. Insurance coverage:

Errors and Omissions insurance is a standard requirement of CCSF.
I have reviewed the attached insurance requirements required by CCSF. This firm maintains or can obtain these coverages prior to potential award of a professional commission for CCSF work.
Yes ☑ No ☐

G. Names and titles (up to 3) of principals that are authorized to consummate an agreement.

John Dominguez, CPA, CFE, CGMA
Ben Leavitt, CPA, CFE
Steven Currie, CPA

H. Projects: List recent projects indicative of experience. It is acceptable to list non-educational projects with traits that may lend themselves to community college projects. Construction costs are approximate. ***(List a maximum of 5 recent/current projects representative of current capabilities.)***

Project Name:	West Valley-Mission Community College District
City/State:	Saratoga, CA 95070
Client's Name:	Ngoc Chim, Associate Vice Chancellor - Finance and Administration

Year Completed: FY2018 - FY2023, FY2024 in progress
Project is in Progress: ☑ Yes ☐ No

Project Name:	San Mateo County Community College District
City/State:	San Mateo, CA 94402
Client's Name:	Bernata Slater, Chief Financial Officer

Year Completed: FY2021 - FY2023, FY2024 in progress
Project is in Progress: ☑ Yes ☐ No

Project Name:	Mendocino-Lake Community College District
City/State:	Ukiah, CA 95482
Client's Name:	Joe Atherton, Director of Fiscal Services

Year Completed: FY2018 - FY2023, FY2024 in progress
Project is in Progress: ☑ Yes ☐ No

Project Name:	Butte-Glenn Community College District
City/State:	Oroville, CA 95965
Client's Name:	Andy Suleski, Vice President of Administration

Year Completed: FY2015 - FY2023, FY2024 in progress
Project is in Progress: ☑ Yes ☐ No

Project Name:	Shasta-Tehama-Trinity Community College District
City/State:	Redding, CA 96003
Client's Name:	Jill Ault, Assistant Superintendent/VP of Administrative Services

Year Completed: FY2018 - FY2023, FY2024 in progress
Project is in Progress: ☑ Yes ☐ No

I. Has **this firm** at this location previously provided professional services to the California Community Colleges?
Yes ☑ No ☐ If so, list below.

Campus	Project	Year	Internal Assessment
See five (5) examples of professional services provided to the California Community Colleges, listed above.			

J. Has this **firm** at this location previously provided professional services to the San Francisco Community College District?

Yes ☐ No ☑ If so, list project

Campus	Project	Year	Internal Assessment

K. Has **this firm** at this location previously provided professional services to projects employing DSA/Prop 39 Funding?

Yes ☑ No ☐ If so, list project

Campus	Project	Year	Internal Assessment
West Valley-Mission CCD	Measures C & W (Prop 39)	Mult prior years, 2024 in prog.	
San Jose/Evergreen CCD	2010 Meas. G & Meas. X (Prop 39)	Mult prior years, 2024 in prog.	
Shasta-Tehama-Trinty CCD	Measure H (Prop 39)	Mult prior years, 2024 in prog.	
Grossmont-Cuyamaca CCD	Proposition V (Prop 39)	Mult prior years, 2024 in prog.	
Butte-Glenn CCD	Measure J (Prop 39)	Mult prior years, 2024 in prog.	

L. **Exhibits/Brochure:**
You may provide one (1) brochure that list previous projects, level of expertise, years of higher education experience, etc. Preference 8 ½" x 11" format. If bound, bind with the completed application in front. Please do not include oversized brochures. Brochure should not exceed thirty (30) pages.
(Brochure will not be returned.)

M. References:
Provide three (3) references, familiar with the work of your firm.

Name/Title	Company	Phone
Ngoc Chim, Assoc. Vice Chancellor - Fin. & Admin	West Valley-Mission CCD	(480) 741-2085
Bernata Slater, Chief Financial Officer	San Mateo County CCD	(650) 358-6755
Joe Atherton, Director of Fiscal Services	Mendocino-Lake CCD	(707) 468-3067

RATING QUESTIONS

Firm name: CWDL

1. How many years has your firm been in business in California under your present business name?

10 **Years**	**Points** FOR DISTRICT ONLY

2. How many years has your firm provided the services offered by your firm

10 **Years**	**Points** FOR DISTRICT ONLY

3. How many legal proceedings, including arbitration, has your firm initiated against an owner?

0 **Legal Proceedings**	**Points** FOR DISTRICT ONLY

4. Has an owner ever declared your firm in default on a project in the past 5 years?

No **Yes/No**	**Points** FOR DISTRICT ONLY

5. Has your firm ever had insurance terminated by a carrier in the past 5 years due to an excessive claims history and/or nonpayment of premium?

No **Yes/No**	**Points** FOR DISTRICT ONLY

6. How many school projects has your firm completed in California in the past 5 years?

500+ **Sch. Projects**	**Points** FOR DISTRICT ONLY

7. How many Community College projects has your firm completed in California in the past 5 years?

300+ **CCC Projects**	**Points** FOR DISTRICT ONLY

REQUIREMENTS:

Table of Critical Requirements Audit Services	Acknowledge (X)
Ability to work in City and County of San Francisco	X
Carry $2 million general liability for professional services	X
Carry $3 million professional liability insurance	X
Firm in business for 5+ years providing these services	X
Minimum 5 years' experience with Banner (must have experience with Banner version 9) for educational clients	X
Provide non-business hours emergency contact information for night, weekends, and holidays	X
Ability to provide all equipment necessary to work. Equip personnel with laptops, portable printers, and cellular voice and data devices, and any necessary equipment to perform job duties.	X
Completion of the Pricing sheet in section 8	X