

**MARINA COAST WATER DISTRICT**

**AUDIT PROPOSAL**

For Fiscal Years Ending June 30, 2015, 2016, & 2017

**Submitted By:**

Moss, Levy & Hartzheim LLP  
2400 Professional Parkway, Suite 205  
Santa Maria, CA 93455  
Phone: 805.925.2579  
Fax: 805.925.2147

**Submitted On:**

May 8, 2015

**Contact Person:**

Ronald A. Levy, CPA  
rlevy@mlhcpas.com

**MARINA COAST WATER DISTRICT**  
**AUDIT PROPOSAL**  
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# MOSS, LEVY & HARTZHEIM LLP

CERTIFIED PUBLIC ACCOUNTANTS

**PARTNERS**

RONALD A LEVY, CPA  
CRAIG A HARTZHEIM, CPA  
HADLEY Y HUI, CPA  
ALEXANDER C HOM, CPA  
ADAM V GUISE, CPA  
TRAVIS J HOLE, CPA

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SANTA MARIA, CA 93455  
TEL: 805-925-2579  
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Marina Coast Water District  
11 Reservation Road  
Marina Coast, CA 93933  
Attention: Kelly Cadiente, Director of Administrative Services

We are pleased to respond to the Marina Coast Water District's Request for Proposal for independent auditing services. We have prepared our proposal to address each specification included in the District's Request for Proposal.

After 59 years in public accounting and more than 38 years of performing nonprofit and local governmental audits, it is extremely gratifying to witness the continued growth of Moss, Levy & Hartzheim LLP. The firm has evolved from a one-person operation to a regional public accounting firm with offices in Beverly Hills, Santa Maria, and Culver City with clients throughout the State of California, as well as thirty-one other states. We and the entire staff are pleased with not only the continuing development of the firm, but also the progress and economic health of our clients. We understand that governmental accounting is a specialized industry with its own accounting standards and requirements and that is why we strive to constantly improve the quality of our professional services. This degree of dedication coupled with our ability to inform our clients of any new accounting and auditing issues is paramount to our success.

We feel that our size is such that we are large enough to provide a broad spectrum of services and experience backed by an in-house training program, professional development courses, and an extensive professional library, yet not so large as to become impersonal and rigid. Our informal style allows us to be flexible enough to complete our audits in a timely manner that is the most convenient for each client. Also, this style allows us to be more accessible to our clients when our clients have questions or concerns.

It is our understanding that we will be responsible for expressing an opinion on the Marina Coast Water District's financial statements in conformity with accounting principles generally accepted in the United States of America. It is also our understanding that we will be responsible for issuing the following:

1. An auditor's opinion letter on the fair presentation of the financial statements of the District in accordance with auditing standards generally accepted in the United States of America.
2. A Management Letter addressed to the Board of Directors of the Marina Coast Water District, setting forth recommendations for improvements in the District's accounting systems.
3. We will communicate in a letter to the General Manager any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the District's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. "Non-reportable conditions" discovered by us will also be communicated in the "Management Letter".
4. We will make immediate, written notification to the Board President and General Manager of all irregularities and illegal acts or indications of illegal acts of which we become aware.
5. Preparation and submission of the Report of Financial Transactions to the State Controller's Office
6. Preparation of a Single Audit Report (if applicable).

We will make all communications to the District as required by the audit standards under which the engagement is performed. Those communications include, but are not limited to:

1. The auditors' responsibility under auditing standards generally accepted in the United States of America.
2. Significant accounting policies.
3. Management judgment and accounting estimates.
4. Significant audit adjustments.
5. Other information in documents containing audited financial statements.
6. Disagreements with management.
7. Management consultation with other accountants.
8. Major issues discussed with management prior to retention.
9. Difficulties encountered in performing the audit.
10. Errors, irregularities, and illegal acts.

All work papers and reports will be retained, at our expense, for a minimum of seven years (or the retention timeframe established by the professional standards, whichever is longer) unless the firm is notified in writing by the District of the need to extend the retention period. The work papers are subject to review by state and county agencies and other individuals designated by the District. Accordingly, the work papers will be made available upon request.

In addition, we will respond to the reasonable inquiries of successor auditors and allow successor auditors to review work papers.

All adjusting journal entries made by us will be discussed and explained to the designated personnel prior to recording.

If convenient for the District's staff, the approximate target dates for an audit would be as follows:

- (1) Preliminary audit entrance conference with staff – July 1
- (2) Detailed audit plan – July 1
- (3) Interim audit fieldwork – August 6-7
- (4) Year-End audit fieldwork – September 8-September 10
- (5) Exit conference with staff – September 10
- (6) Draft of Management Letter and Opinion Letter – October 1
- (7) Issue Audit Report and final Management Letter – within three days of the District's final approval of these documents.
- (8) Present and discuss annual finance statements with the Board – Date of District's Choice

Minimal assistance of the District's staff is required during the course of the audit, however, we ask that the District provide the following: cooperation in answering questions, requested audit confirmations, bank reconciliations, trial balance at June 30, 2015, detailed general ledger for the fiscal year, and other original documentation supporting amounts and disclosures in the financial statements.

This proposal is a firm and irrevocable offer until July 8, 2015.

Thank you for your consideration and please do not hesitate to contact the authorized representative listed below with any questions, problems, or concerns.

Ronald A. Levy, CPA  
Partner  
2400 Professional Parkway, Ste. 205  
Santa Maria, CA 93455  
(805) 925-2579

Sincerely,

  
Ronald A. Levy, CPA

**MARINA COAST WATER DISTRICT**  
**AUDIT PROPOSAL**

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**INDEPENDENCE**

Moss, Levy & Hartzheim LLP is independent of the Marina Coast Water District, and its component units, as defined by auditing standards generally accepted in the United States of America.

Moss, Levy & Hartzheim LLP has had no relationship with Marina Coast Water District during the past five years.

**LICENSE TO PRACTICE IN CALIFORNIA**

Moss, Levy & Hartzheim LLP is a properly licensed certified public accounting firm in the State of California, license # 5863. All certified public accountants engaged in the audit of the District are licensed to practice in the State of California and have received at least the minimum number of continuing professional education hours required by the State Board of Accountancy to perform audits under professional standards.

**FIRM QUALIFICATIONS AND EXPERIENCE**

Moss, Levy & Hartzheim LLP is a minority owned regional firm that performs audits of entities throughout the State of California. The firm currently employs 31 professionals and has annual gross revenues between 4.0 and 4.5 million dollars. Eighty-four percent of the 31 total employees are women or belong to an ethnic minority. The firm has three offices in California; Beverly Hills, Santa Maria, and Culver City.

The audit work will be completed by staff from our Santa Maria office.

The Santa Maria office is currently staffed by seven certified public accountants (five partners, one manager, and one supervisor). In addition, the office employs two senior accountants, four staff accountants, and one administrator.

The District will have one partner and one alternate partner assigned to the audit at all times. In addition, two partners, one in a managerial role and one in a supervisory role, and one or two staff accountants will be assigned on a full-time basis to the audit from the Santa Maria office. The Marina Coast Water District will also have a computer specialist assigned to the audit on a full-time basis. This individual assists the audit team in documenting the computer system internal control structure.

Please see *Appendix A - Peer Quality Review Report* for a copy of our firm's most recent quality review report.

Please see *Appendix D - Current and/or Recently Completed Governmental Audits*.

**PARTNER, SUPERVISORY, AND STAFF QUALIFICATIONS AND EXPERIENCE**

It is the firm's policy to have our partners involved in the management function of our audits. Having multiple partners involved in the engagement allows the District to receive immediate responses to questions about accounting and audit topics, concerns, and recommendations.

Mr. Ronald Levy will be the partner in charge of the District's audit. Mr. Levy will have primary responsibility for the audit. Mr. Levy will be responsible for final review of the District's audit report, financial statements, and the State Controller's Report. Mr. Levy will also be responsible for addressing any questions or concerns that arise during the fiscal year. It is the firm's policy to have a partner on site for a majority of the fieldwork. This policy enables the partner to become acquainted with the District's daily operations and key personnel.

Mr. Craig Hartzheim will be the alternate partner assigned to the audit. As alternate partner, it is his responsibility to be familiar with the District, its staff, the audit, and any special problem areas of the District in the event that Mr. Levy is unavailable.

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**PARTNER, SUPERVISORY, AND STAFF QUALIFICATIONS AND EXPERIENCE-**  
**continued**

Mr. Adam Guise will be the fieldwork managing partner assigned to the audit. As the managing partner, Mr. Guise will oversee the day to day operations of the audit and will review all audit areas. Mr. Guise will be at the District for 100% of the fieldwork. He performs in house training for governmental auditing staff members and is in charge of keeping the firm updated on aspects of governmental accounting and auditing issues.

Mr. Travis Hole will be the fieldwork supervising partner assigned to the audit. As the supervising partner, it will be Mr. Hole's responsibility to oversee the senior staff, the staff accountant, do preliminary reviews of audit sections, and to perform more difficult audit sections.

Mr. Pablo Torres will be the senior assigned to the audit. As the senior, it will be Mr. Torres' responsibility to help oversee the staff accountants, do preliminary reviews of audit sections, and to perform more difficult audit sections.

Mr. David Ortiz will be the Information Technology Director assigned to the audit. Mr. Ortiz has extensive knowledge in auditing EDP functions. Mr. Ortiz will also perform the statistical sampling procedures for the audit. Also, he will document and test the internal control structure of the computer systems.

In addition to the supervisory staff listed above, one or two staff accountants will be assigned to the audit. All staff accountants have degrees from accredited colleges or universities, have received in-house audit training, and at present have at least one year of auditing experience. All staff accountants will be directly supervised by the manager assigned to the audit at all times. All partners and staff members have worked on numerous engagements together. Consistently working together will provide the District with a knowledgeable and efficient audit team.

The firm will maintain staff continuity on the engagement throughout the term of the contract, barring any terminations, illnesses, or other unforeseen circumstances. At the request of the District, any Moss, Levy & Hartzheim LLP employee assigned to the audit can be removed and replaced by another qualified employee. Moss, Levy & Hartzheim LLP has an advantage in that there is relatively low turnover in employees, as can be seen on individual resumes, and therefore the firm will not use the District as a training ground for its employees.

Please see *Appendix B - Resumes* for each individual's resume.

**SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENT ENTITIES**

Please see *Appendix C - References*

**SPECIFIC AUDIT APPROACH**

The extent of our work will be what is required to enable us to express an opinion on the financial statements in accordance with:

1. *AICPA Industry Audit Guide for Local Governments,*
2. *AICPA Audit Standards,*
3. *Laws of the State of California,*
4. *Generally Accepted Accounting Principles,*
5. *Our firm's own additional standards and procedures.*

The audit will be conducted in accordance with auditing standards generally accepted in the United States of America.

The primary purpose of the audit is to express an opinion on the financial statements, and such an audit is subject to the inherent risk that material errors or fraud may exist and not be detected by us. If conditions are discovered which lead to the belief that material errors, defalcations, or fraud may exist, or if any other circumstances are encountered that require extended services, we will promptly advise the District.

## SPECIFIC AUDIT APPROACH -continued

Our audit will begin when it is convenient for the District's staff. We estimate this date to be in July to perform audit planning and interim fieldwork. Upon acceptance of the audit proposal, the engagement partner or fieldwork managing partner will contact your Finance Director to discuss the scope and timing of the annual audit, to review any accounting issues known at that time, to prepare audit confirmations, and to address any concerns or questions you may have about the impending audit.

We will schedule approximately four days of interim work each fiscal year. As the firm that has audited the previous fiscal year, we have an advantage in that we have narrative flow charts and other documentation of the internal control structure and of the major systems, such as revenue and cash receipts, purchasing and cash disbursements, payroll and personnel, inventory, property and equipment, grant compliance, investment activities and the budget process, already prepared. During interim fieldwork we will update the documentation that we previously acquired and then test the systems.

We will utilize the prior fiscal year's financial statements and our knowledge of your systems to determine materiality for the different audit sections. Each fiscal year, we will select a sample of transactions to determine to what extent the systems are functioning as described to us. The extent of our sample size will depend upon our assessment of the internal control structure. The selection of transactions for testing will be made using a combination of random, systematic, and haphazard sampling techniques. We will identify the strength of the systems upon which we can rely in planning our substantive tests. Our internal control review will meet all the requirements of the AICPA Statement on Auditing Standards (SAS) No. 55, Consideration of the Internal Control Structure in a Financial Statement Audit, as amended by SAS Nos. 78 and 99, Consideration of Fraud in a Financial Statement Audit. We will also perform preliminary analytical review procedures using the prior fiscal year's audited financial statements.

We will also review the following documents in order to determine compliance with laws and regulations:

- (a) Minutes of the Board of Directors with special attention to: indications of new income sources, including state and local grants; expenditure authorizations and related disbursements, including any special or restrictive provisions; authorization for bank or other debt incurred; awards to successful bidders; authorization for new leases entered into; changes in licenses, fines or fees; and authorization for significant new employees hired,
- (b) New agreements and amendments to new agreements including but not limited to: grant agreements; debt and lease agreements; labor agreements; joint venture agreements; and other miscellaneous agreements,
- (c) Administrative Code, and
- (d) Investment and/or Endowment Policies.

The objective in testing transactions for compliance with laws, regulations, and the provisions of contracts and grant agreements is to express an opinion on whether the District has complied, in all material respects, with applicable compliance requirements, noncompliance with which could have a material effect on each major program. In selecting audit samples for purposes of tests of compliance, we will plan our tests to support a low assessed level of control risk. We will select transactions from each program or area that requires testing. The selection of transactions to test is based on the auditors' professional judgment.

Our year-end audit fieldwork will begin after the District has closed its books, which will be September 11<sup>th</sup> per the proposal. The fiscal year-end audit work will begin with an analytical review of all significant balance sheet and revenue and expense accounts, which includes a comparison of prior fiscal year financial statements and current fiscal year budget, to the fiscal year-end trial balance.

The primary objective of the year-end audit work is to audit the final numbers that will appear in the District's financial statements. Our fieldwork includes procedures required under SAS No. 99, *Consideration of Fraud in a Financial Statement Audit*. We will also maintain compliance with SAS Nos. 103-112 during the fiscal year ended June 30, 2015. These procedures significantly changed the way auditors approach audits and are required for audits with a fiscal year ended beginning after December 31, 2006. This will entail a risk-based audit approach that will increase the time spent on audit planning. Standards also require interviews with audit committee members (if applicable), and/or members of the board of directors and management.

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**SPECIFIC AUDIT APPROACH -continued**

We will also perform audit procedures such as:

- (a) Confirmations, by positive and negative circularization including but not limited to all cash and investment accounts; selected receivable and income balances; all bonds, loans, notes payable, and capital leases; all notes receivable; all insurance carriers; all legal firms contracted by the District; and other miscellaneous confirmations as deemed necessary,
- (b) Physical verifications and observations of assets,
- (c) Analysis and review of evidential material,
- (d) Interviews and investigative efforts,
- (e) Electronic data processing testing for computer and software reliability, and
- (f) Numerous other procedures as deemed necessary for audit completion.

SAS No. 99, *Consideration of Fraud in a Financial Statement Audit* impacts both the planning and the performance of the audit. In planning, the audit team will discuss how and where the financial statements might be susceptible to material misstatement due to fraud. To determine this, we will inquire of management, consider results of analytical procedures, and consider other fraud risk factors. We will review the results of our inquiries and identification of potential fraud areas on a daily basis to ensure compliance with SAS No. 99.

We have extensive knowledge in auditing computer systems. We have assisted numerous clients with the implementation of accounting software and database systems. This assistance has provided our firm with a thorough background in computer systems in both software applications, and auditing such systems. It is our policy to have a computer specialist as part of the audit team. This individual assists the audit team in documenting the computer system internal control structure and highlighting strengths and weaknesses relating to the computer structure of the District.

Moss, Levy & Hartzhiem LLP uses networked laptop computers for audit fieldwork that connect to our office computer network via the internet. Software used by our staff includes Word, Excel, PPC Engagement Manager, and AuditWare for financial statements preparation. The firm employs a paperless audit approach. We will request the majority of the audit schedules and information electronically.

As part of the audit, we will compose a management letter, informing you of required audit disclosures, and noting certain observations or recommendations that we feel will assist you in strengthening internal control, and/or gaining efficiency in conducting your daily operations. The management letter is intended to be a helpful tool for management based on our experience, and never a critique of operations or management. The management letter is provided to management in draft form, and is subject to revision and approval, prior to issuance.

We will retain working papers and reports at our expense for a period of seven years. In addition, we will make our working papers available, upon your request, to any oversight District or successor auditor, if any.

**COST OF SERVICES**

Please see Appendix E – Cost Proposal

Respectfully submitted,

MOSS, LEVY & HARTZHEIM LLP

  
Ronald A. Levy, CPA

Moss, Levy & Hartzheim LLP is an Equal Opportunity Employer

## **APPENDICES**



POWELL & SPAFFORD, LLP  
CERTIFIED PUBLIC ACCOUNTANTS

Jessie C. Powell, CPA  
Patrick D. Spafford, CPA

Licensed by the California Board of Accountancy  
Members American Institute of Certified Public Accountants

### System Review Report

To the Partners of  
Moss, Levy & Hartzheim, LLP  
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Moss, Levy & Hartzheim, LLP (the firm) in effect for the year ended December 31, 2011. Our review was conducted in accordance with standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Moss, Levy & Hartzheim, LLP in effect for the year ended December 31, 2011, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)* or *fail*. Moss, Levy & Hartzheim, LLP has received a peer review rating of *pass*.

*Powell & Spafford, LLP*

July 11, 2012

# MARINA COAST WATER DISTRICT

## APPENDIX B - RESUMES

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### RONALD A. LEVY, CPA - PARTNER

- California licensed CPA with 38 years of audit experience with governmental entities.
- Partner in charge of all governmental audits, currently including 30 municipal audits (including Redevelopment Agency & Single Audits), 28 school district audits, and 62 special district audits.
- Has assisted governmental clients with year-end closings, key position interviews, preparation of award winning CAFRs, and preparation of State Controller's Reports.
- Honored as CPA of the year (2006) by the Santa Barbara Chapter of the California Special Districts Association.
- Has met or exceeded all continuing education requirements, including recent courses in:
  - 2014, 2013, and 2012 Governmental Accounting Conferences*
  - GASB Statement No.34 Training Conference*
  - Compliance Auditing, Audit Sampling and Concluding the Audit*
  - Audits of State and Local Governments*
  - Governmental Accounting Update*
  - The Single Audit Act*
  - 2014, 2013, and 2012 School District Conferences*
  - Auditor's Reports on Audits of Local Governments*
  - Planning a Governmental Audit Engagement*
- Member of the following:
  - California Society of Municipal Finance Officers
  - American Institute of Certified Public Accountants
  - California Society of Certified Public Accountants
  - California Association of School Business Officials
  - Kiwanis Club
- A Bachelor of Science degree from Oregon State University conferred in 1977.
- Taught accounting courses at a branch of LaVerne College and Chapman College.
- Knowledgeable about all areas of tax law.

**MARINA COAST WATER DISTRICT**  
**APPENDIX B - RESUMES**

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**CRAIG HARTZHEIM, CPA – PARTNER (ALTERNATE)**

- California licensed CPA with 27 years of audit experience with governmental, non-profit, and commercial entities.
- Engagement partner for governmental and non-profit audits (Beverly Hills office), currently including 40 special district audits (including Los Angeles County Flood Control District and the County Sanitation District of Los Angeles County), 12 school districts and related audits, and 17 municipal audits.
- Has assisted governmental clients with year-end closings, key position interviews, preparation of award winning CAFRs, and preparation of State Controller's Reports.
- Has met or exceeded all continuing education requirements, including recent courses in the following:

*2014, 2013, and 2012 Governmental Accounting Conferences*  
*2014, 2013, and 2012 School District Conferences*  
*Audits of States and Local Governments*  
*Preparing Governmental Financial Statements*  
*GAAS Guide*  
*Other Comprehensive Basis of Accounting (OCBOA) Statements*  
*Audit Standards update*  
*Implementing SAS No. 112*  
*Implementing SAS No. 114*  
*Auditing update*  
*Grants Management*

- A Bachelor of Science degree in Accounting from Marquette University conferred in 1982.
- Member of the following:
  - American Institute of Certified Public Accountants
  - California Society of Certified Public Accountants
- Knowledgeable about all areas of tax law including non-profit and payroll tax issues.

# MARINA COAST WATER DISTRICT

## APPENDIX B - RESUMES

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### ADAM GUISE, CPA – PARTNER

- California Licensed CPA with 7 years of audit experience with governmental, non-profit, and commercial entities.
- A Bachelor of Science degree in Business Administration with concentrations in public accounting and financial management from California Polytechnic State University, San Luis Obispo.
- Fieldwork managing partner for 8 cities, 3 school district audits, and 7 special districts. The special districts audited are:
  - *Goleta Sanitary District*
  - *Los Osos Community Services District*
  - *Pleasant Valley Recreation and Park District*
  - *SBCAG*
  - *TAMC*
  - *SLOCOG*
  - *SLORTA*
- Fieldwork managing partner for City of Watsonville & City of Morgan Hill
- Has assisted governmental clients with yearend closings, preparation of award winning CAFRs, and preparation of State Controller's Reports.
- Has met or exceeded all continuing education requirements, including recent courses in the following:
  - 2014, 2013, and 2012 School District Conferences*
  - 2014, 2013, and 2012 Governmental Accounting Conferences*
  - Audits of State and Local Governments*
  - Single Audits of Governmental Entities*
  - Internal Control Over Governmental Financial Reporting*
  - Advanced Fraud Techniques*
  - California Ethics: Making Ethical Decisions in the Practice of Public Accounting*
- Previous work experience included 2 years auditing publically traded corporations with an international public accounting firm.

# MARINA COAST WATER DISTRICT

## APPENDIX B - RESUMES

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### TRAVIS HOLE, CPA – PARTNER

- California Licensed CPA with 4 years of audit experience with governmental, non-profit, and commercial entities.
- A Bachelor of Arts degree in Economics and Business with a concentration in accounting from Westmont College.
- Supervising partner for the following special districts:
  - *Goleta Sanitary District*
  - *Los Osos Community Services District*
  - *Pleasant Valley Recreation and Park District*
  - *TAMC*
  - *SLOCOG*
  - *SBCAG*
- Fieldwork managing partner for 5 school districts, 6 special districts, 5 non-profits, and 2 commercial businesses.
- Has attended recent courses in the following:
  - 2014, 2013, and 2012 School District Conferences*
  - 2014, 2013, and 2012 Governmental Accounting Conferences*
  - Government Auditing Standards: Yellowbook*
  - Intermediate Governmental Accounting*
  - Using Analytics in Attest Engagements*
  - Advanced Fraud Techniques*
  - Auditor Responsibility for Fraud*
  - California Ethics: Ethical Obligations of California CPAs*

### PABLO TORRES, CPA – SUPERVISOR

- California Licensed CPA
- A Bachelor of Science degree in Business Administration with a concentration in public accounting from California Polytechnic State University, San Luis Obispo.
- Auditor for 4 cities, 11 school district audits, 8 special districts, and 2 non-profits.
- Has attended recent courses in the following:
  - 2014, 2013, and 2012 School District Conferences*
  - 2014, 2013, and 2012 Governmental Accounting Conferences*

# MARINA COAST WATER DISTRICT

## APPENDIX C - REFERENCES

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### **CITY OF WATSONVILLE**

Audit of basic financial statements, preparation of state controllers report  
Contact: William P. Hays, (831)-728-6148  
Email: bill.hayes@cityofwatsonville.org  
250 Main Street, Watsonville CA 95077

### **CITY OF MORGAN HILL**

Audit of basic financial statements, preparation of state controllers report  
Contact: Tina Reza, (408)-779-7271  
Email: tina.reza@morganhill.ca.gov  
17575 Peak Ave, Morgan Hill CA 95037

### **TRANSPORTATION AGENCY OF MONTEREY COUNTY**

Audit of basic financial statements, preparation of state controllers report  
Contact: Dave Delfino, (831)-775-0903  
Email: dave@tamcmonterey.org  
55 Plaza Circle, Salinas CA 93901

### **SANTA CRUZ COUNTY REGIONAL TRANSPORTATION COMMISSION**

Audit of basic financial statements, presentation of state controllers report  
Contact: Daniel Nikuna, (831)-460-3200  
Email: dnikuna@sccrtc.org  
1523 Pacific Ave, Santa Cruz CA 95060

# MARINA COAST WATER DISTRICT

## APPENDIX D - CURRENT AND/OR RECENTLY COMPLETED GOVERNMENTAL AUDITS

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### SANITATION DISTRICTS

Cayucos Sanitary District  
County Sanitation Districts of LA County -  
All 25 Districts  
Encina Wastewater Authority  
Goleta Sanitary District  
Orange County Sanitation District-Internal audits

### WATER/IRRIGATION DISTRICTS

Aldercroft Heights County Water District  
Foothill Municipal Water District  
Main San Gabriel Basin Watermaster  
North Marin Water District  
Soquel Creek Water District  
Valley County Water District  
Valley of the Moon Water District

### UTILITY DISTRICT

Georgetown Divide Public Utility District

### AMBULANCE SERVICES DISTRICTS

Cambria Community Healthcare District  
North Coast Emergency Medical Services

### FIRE PROTECTION DISTRICTS

Cayucos Fire Protection District  
Lakeport Fire Protection District  
Orcutt Fire Protection District

### CEMETERY DISTRICTS

Arroyo Grande Cemetery District  
Atascadero Cemetery District  
Gridley-Biggs Cemetery District  
Lompoc Cemetery District  
Oak Hill Cemetery District  
San Miguel Cemetery District  
Santa Margarita Cemetery District  
Santa Maria Cemetery District  
Shandon Cemetery District

### BUILDING AUTHORITY

County of San Diego Regional Building Authority

### COMMUNITY SERVICES DISTRICTS

Cambria CSD  
Cuyama CSD  
Groveland CSD  
Los Alamos CSD  
Nice CSD  
Oceano CSD  
Rancho Murieta CSD  
Santa Ynez CSD  
Templeton CSD  
Vandenberg Village CSD

### RECREATION AND PARK DISTRICTS

Conejo Recreation and Park District  
Hayward Recreation and Park District  
Isla Vista Recreation and Park District  
Mountains Recreation and Conservation  
Authority  
Pleasant Valley Recreation and Park District  
Rancho Simi Park and Recreation District

### TRANSPORTATION DEVELOPMENT ACTS

Arroyo Grande  
Beaumont  
Brawley  
Calexico  
El Centro  
Grover Beach  
Holtville  
Paso Robles  
San Luis Obispo Council of Governments  
Santa Barbara Council of Governments  
Santa Cruz County Regional Transportation  
Commission  
South County /San Luis Obispo Transit  
South County Area Transit  
Transportation Authority of Marin County  
Transportation Authority of Monterey County

### TRANSIENT OCCUPANCY TAX AUDITS

Arroyo Grande  
Bellflower  
Bishop  
Calexico  
Carmel  
Greenfield  
Ojai  
Santa Maria  
South Lake Tahoe  
Whittier

### OTHER PUBLIC SCHOOL ENTITIES

Academia Semillas Del Pueblo Charter School  
Antelope Valley Schools Transportation District  
East Bay Regional Occupational Program  
Family Partnership Charter School  
Garr Academy of Mathematics and Entrepreneurial  
Studies  
Santa Barbara County Special Education Local  
Plan Area  
Pacoima Charter School  
Santa Ynez Valley Charter School  
Southern California Regional Occupational Center  
Stella Academy  
Synergy Charter School  
Tri-Valley Regional Occupational Program

# MARINA COAST WATER DISTRICT

## APPENDIX D - CURRENT AND/OR RECENTLY COMPLETED GOVERNMENTAL AUDITS

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### CITIES AND REDEVELOPMENT AGENCIES

Adelanto  
Arcata  
Arroyo Grande  
Atascadero  
Beaumont  
Bellflower  
Brawley  
Buellton  
Calabasas  
Calexico  
Camarillo-Internal control audits  
Clayton  
County of San Diego Redevelopment Agency  
Dinuba  
El Cerrito  
Eureka  
Fillmore  
Fort Bragg  
Greenfield  
Grover Beach  
Gustine  
Healdsburg  
Holtville  
Imperial  
Lathrop  
Lemon Grove  
Lompoc  
Lynwood  
Morgan Hill  
Oakdale  
Ojai  
Pacifica  
Paradise  
Paso Robles  
Santa Maria  
Susanville  
Taft  
Tracy  
Watsonville  
Whittier  
Winters  
Yuba City

### PUBLIC FINANCING AUTHORITIES

The majority of our municipalities issue debt through an established public financing authority.

### COUNTIES

Los Angeles County (Master List)  
San Diego County (Master List)

### SCHOOL DISTRICTS

Acton-Agua Dulce Unified School District  
Ballard School District  
Bellflower Unified School District  
Beverly Hills Unified School District  
Blochman Union School District  
Bradley Elementary School District  
Buellton Union School District  
Calaveras County Office of Education  
Calipatria Unified School District  
Carpinteria Unified School District  
Casmalia School District  
Castaic Union School District  
Cayucos Elementary School District  
Coast Unified School District  
Cold Spring School District  
College Elementary School District  
Cuyama Joint Unified School District  
Eastside School District  
El Segundo Unified School District  
Garvey School District  
Goleta Union School District  
Guadalupe Union School District  
Graves School District  
Heber School District  
Hope Elementary School District  
Hughes-Elizabeth Lakes Union School District  
Keppel Union School District  
Lagunita School District  
Lancaster School District  
Los Alamos Elementary School District  
Los Olivos Elementary School District  
Magnolia Union School District  
Manhattan Beach Unified School District  
Meadows Union School District  
Mission Elementary School District  
Monrovia Unified School District  
Montecito Union School District  
Mulberry School District  
Novato Unified School District  
Orcutt Union School District  
Pacific Elementary School District  
Palmdale School District  
Pleasant Valley School District  
San Ardo Elementary School District  
San Lucas Elementary School District  
San Miguel School District  
Santa Maria High School District  
Shandon Unified School District  
Solvang Elementary School District  
Temple City Unified School District  
Templeton Unified School District  
Torrance Unified School District  
Vista del Mar Elementary School District  
Westmoreland Elementary School District  
Washington School District  
Wilsona School District

# MARINA COAST WATER DISTRICT

## APPENDIX D - CURRENT AND/OR RECENTLY COMPLETED GOVERNMENTAL AUDITS

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### OTHER DISTRICTS

Beach Cities Health District  
County of San Diego - Emergency Services Organization  
County of San Diego First 5 Commission  
County of San Diego In-Home Supportive Services  
Public Authority  
County of San Diego Health and Human Services Agency  
Child Development Program Grant  
County of San Diego MIOCR Grant  
County of San Diego RLETC Grant  
County of Los Angeles Delta Sigma Theta, Head Start  
Program, Inc.  
County of San Diego District Attorney's Office of  
Auto Insurance Fraud Grant, Urban Auto Fraud  
Grant and WC Insurance Fraud Grant  
Los Angeles County Flood Control District  
Marin/Sonoma Mosquito and Vector Control District  
Mosquito and Vector Management District  
San Diego Geographic Information Source  
Tracy Area Public Facilities Financing Agency  
West Contra Costa Integrated Waste Management Authority

Marina Coast Water District  
Dollar Cost Bid

Total Maximum Price

	2014-15	2015-16	2016-17	3-Year Total
Professional Audit Services	\$ 19,250	\$ 19,925	\$ 20,620	\$ 59,795

*\* All inclusive total for services, out-of-pocket expenses, meals, lodging, transportation, printing and other costs.*

**Marina Coast Water District**  
**Dollar Cost Bid**

**Schedule of Professional Fees**  
**For the Audit of Fiscal Year 2014-15 Financial Statements**

	Rate	Hours	Cost (rate x hours)
Audit Partner	\$ 120	12	\$ 1,440
Fieldwork Managing Partner	110	60	6,600
Fieldwork Supervising Partner	100	56	5,600
Senior Staff	80	24	1,920
Staff	70	48	3,360
Clerical Staff	45	2	90
Computer Specialist	60	4	240
<b>Maximum Cost</b>		<b>206</b>	<b>\$ 19,250</b>

Marina Coast Water District  
Dollar Cost Bid

Schedule of Professional Fees  
For the Audit of Fiscal Year 2015-16 Financial Statements

	Rate	Hours	Cost (rate x hours)
Audit Partner	\$ 124	12	\$ 1,485
Fieldwork Managing Partner	114	60	6,840
Fieldwork Supervising Partner	104	56	5,820
Senior Staff	83	24	1,990
Staff	72	48	3,450
Clerical Staff	47	2	90
Computer Specialist	62	4	250
<b>Maximum Cost</b>		<b>206</b>	<b>\$ 19,925</b>

\* The numbers may not foot across due to rounding

**Marina Coast Water District  
Dollar Cost Bid**

**Schedule of Professional Fees  
For the Audit of Fiscal Year 2016-17 Financial Statements**

	<b>Rate</b>	<b>Hours</b>	<b>Cost (rate x hours)</b>
Audit Partner	\$ 128	12	\$ 1,536
Fieldwork Managing Partner	118	60	7,080
Fieldwork Supervising Partner	108	56	6,048
Senior Staff	86	24	2,064
Staff	75	48	3,600
Clerical Staff	50	2	100
Computer Specialist	64	3	192
<b>Maximum Cost</b>		<b>205</b>	<b>\$ 20,620</b>

\* The numbers may not foot across due to rounding