



PREPARED BY:

Lance, Soll & Lunghard, LLP
Certified Public Accountants
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Firm License Number: 2584
Firm EIN: 95-2700123

Proposal Presented to

CITY OF FULLERTON

REQUEST FOR PROPOSALS
FOR
PROFESSIONAL AUDITING SERVICES

CONTACT PERSON:

Richard K. Kikuchi, CPA, Managing Partner
Richard.Kikuchi@lslcpas.com
(714) 672-0022

April 23, 2019

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on YOU

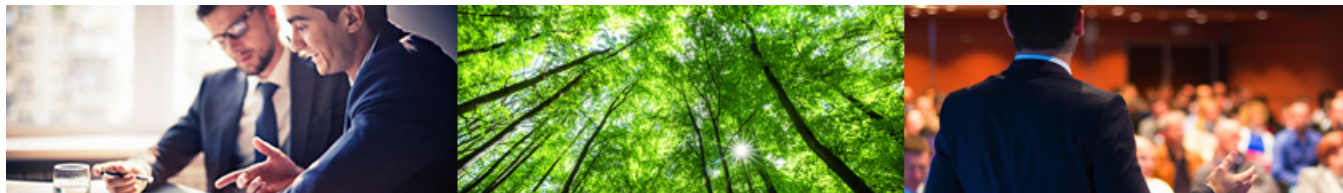


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TRANSMITTAL LETTER

April 23, 2019

Director of Administrative Services
303 W. Commonwealth Ave.
Fullerton, CA 92832

LANCE, SOLL & LUNGHARD, LLP (LSL) is pleased to respond to your request for proposal for audit services. As a leader in the field of governmental accounting and auditing, we appreciate this opportunity to present our professional qualifications. Because of our extensive California city government experience, dedication to excellence, past performance with the City of Fullerton, and determination to retain the brightest talent, we hope you find that LSL is the most qualified accounting firm to continue to provide professional audit services to the City of Fullerton (the City).

ANNUAL SERVICES

The City will receive the following for three (3) years beginning with the fiscal year ending June 30, 2019, with the option to extend two (2) additional years.

- We will perform an audit of all funds of the City. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States. We understand that we are responsible for preparing, formatting, and word processing the basic financial statements, notes to the basic financial statements, and required supplementary information for the City's Comprehensive Annual Financial Report (CAFR). We will perform limited procedures on the management's discussion and analysis, required supplementary information, and supplemental information to ensure accuracy and consistency throughout the report.
- We will perform a Single Audit on the expenditures of federal grants in accordance with the provisions of the Single Audit Act of 1984, as amended in 1996, and Title 2 of the Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). We understand that we are responsible for preparing, formatting, and word processing the Single Audit Report and Data Collection Form to be submitted to the Federal Audit Clearinghouse each year.
- We will perform an audit of the Air Quality Improvement Trust Fund of the City. The audit will be conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States. We understand that we are responsible for preparing, formatting, and word processing the complete set of financial statements of this Fund.
- We will perform agreed-upon procedures pertaining to the City's GANN Limit (Appropriations Limit) as required by Section 1.5 of Article XIII B of the California Constitution and render a letter annually to the City regarding compliance.



- We will prepare a separate “management letter” that includes recommendations for improvements to internal control, accounting procedures, and other significant observations that are not considered reportable findings.
- We will provide to the City, eight hours of continuing professional education (CPE) each year to the City’s professional accounting staff.
- At the discretion of the City, we will prepare the State Controller’s Report and other services requested by the City including: a review of the annual fiscal analysis of costs and liabilities related to Memorandum of Understanding between recognized employee associations and the City; a review of fiscal analysis of proposals; additional agreed-upon procedures defined by the City; tax consulting; and cost accounting.

LSL is a public accounting firm licensed by the State of California, Department of Consumer Affairs, as a Public Accounting Partnership. All key staff assigned to the audit of the City of Fullerton will be licensed as Certified Public Accountants by the State of California, Department of Consumer Affairs. LSL is independent with respect to the City of Fullerton and we are an Equal Opportunity Employer. We are committed to providing the services discussed above in accordance with the timetable specified in your request for proposal. This proposal is a firm and irrevocable offer for a minimum of 120 days. For purposes of this proposal, Richard K. Kikuchi, CPA, Managing Partner, is entitled to represent the firm, empowered to submit the bid, and authorized to sign a contract with the City. I can be reached at the address below or by phone at (714) 672-0022, or through email at Richard.Kikuchi@lslcpas.com.

Richard K. Kikuchi, CPA
Managing Partner
203 N. Brea Blvd., Suite 203
Brea, CA 92821
(714) 672-0022

BENEFITS TO WORKING WITH LSL

In today's environment, keeping up with the numerous accounting and regulatory changes can seem unmanageable. Finance departments are facing more complexity, risk, and change than ever before, and with less resources. As the industry continues to evolve, a strategic relationship with LSL, can help you better manage these changes and be more equipped for the future. Training and communication are the bridge that connects us. We offer to our clients:

1) Annual Governmental Accounting Update

Annually, we hold a half-day seminar providing an update to new accounting and regulatory standards impacting local governments. The goal is to provide useful relevant information that impacts your organization.

2) Annual Onsite Client Specific Training

We offer tailored training for your organization on topics that are most relevant and needed for you and your team. Topics may include fraud risk management, internal controls, accounting pronouncements, governmental accounting, and CAFR preparation.

3) Focused Topic Specific Webinars and Ongoing News & Alerts

Important topics effecting local governments sometimes need more attention and explanation. In addition to our annual update, our webinars and news offer a short, focused approach to these critical areas.

4) Meetings with Councils & Committees

We believe communication is the key to a successful relationship and offer two annual meetings with your City Council or Committees. Both meetings encourage dialogue between LSL and City Council during the preliminary and concluding segments of the audit.

5) Experience

LSL has experienced and educated professionals. In addition, we have served as the City's auditors for the past several years and have extensive knowledge of the City's finances, internal controls, and procedures.

6) Best Practices

Best practices for government agencies include changing auditors at least every 5 years. Change ensures independence and objectivity. At LSL we understand that changing auditors can be challenging. This often requires a broad learning curve resulting in unmet expectations. LSL takes pride in open and consistent communication to seamlessly transition a new client and close the expectations gap. We bring the tough issues to the discussion table immediately in order to eliminate the element of surprise

LICENSE TO PRACTICE IN CALIFORNIA

LSL is a public accounting firm licensed by the State of California, Department of Consumer Affairs, as a Public Accounting Partnership. As a firm, we are members of the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants. All key staff to be assigned to this engagement are or will be licensed by the State of California to practice as Certified Public Accountants.

INDEPENDENCE

We meet the independence requirements as defined by *Government Auditing Standards* for the City of Fullerton and its component units, the Fullerton Public Financing Authority and the Fullerton Housing Authority. Our partners do not own any other business organization that has in the past, or will in the future, be providing services, supplies, materials or equipment to the City of Fullerton or its component units. We have served as the City's auditors for the past seven years but have not identified any threats or relationships which would jeopardize our independence. Should LSL be awarded the contract, our audit team will consist of a new engagement partner and project manager to ensure independence throughout the duration of the new contract. LSL will provide written notice of any reportable professional relationship entered into during the period of the proposed agreement.

FIRM QUALIFICATIONS & EXPERIENCE

LSL is a regional public accounting firm that currently meets the auditing needs of governmental entities throughout California. Services to local government entities have been provided since 1929. This experience has led to the development of efficient procedures that provide numerous client benefits.

Our clients have grown to understand that an audit from LSL provides them with a wealth of knowledge, confidence, and value-added services. For this and many other reasons, our firm has consistently been named one of the "Top Accounting Firms" in Orange County by the Orange County Business Journal and one of the "Top Workplaces in 2016 and 2017" in Orange County by the Orange County Register. We are also on the list of CalCPA Top 150 firms, as of 2017.

SIZE OF THE FIRM AND SIZE OF THE FIRM'S GOVERNMENT AUDIT STAFF

Our firm has approximately 115 employees, including 17 partners and professional staff of approximately 70. Governmental staff consists of four partners, two senior managers, three managers, five supervisors, and ten senior auditors, and approximately 20 professional staff. All professional staff assigned to the proposed engagement work on a full-time basis.

LOCATION OF OFFICES

LSL is a regional firm with offices in Brea (headquarters), Santa Ana, and Sacramento, California. The audit for the City of Fullerton will be staffed from our Brea Location.

NUMBER AND NATURE OF PROFESSIONAL STAFF TO BE ASSIGNED TO THE ENGAGEMENT

The most critical component in the successful completion of an audit is the personnel assigned to carry out the audit tasks and responsibilities. We have assembled a team composed of individuals with the optimum mix of skills and talents. The individuals assigned have experience performing the tasks for which they are responsible, as well as familiarity with all municipal accounting operations. In addition, each has developed extensive skills in a variety of complementary subjects through their work with clients in other industries. Thus, the experience gained on previous assignments can be applied and tailored to the unique needs of your organization. For the City of Fullerton, the personnel assigned and their roles and number of years of experience auditing governmental entities in California is as follows:

- Richard K. Kikuchi, CPA – Engagement Partner: 29 years
- Bryan S. Gruber, CPA – Government Practice Leader: 15 years
- Deborah A. Harper, CPA – Quality Assurance Partner: 18 years
- Ryan C. Domino, CPA – Project Manager/Technical Reviewer: 6 years
- Michael Rathsam – Audit Supervisor: 5 years
- Amira Khodari – Audit Fieldwork Leader: 4 years

The audit team will also include an additional one to two staff auditors for audit fieldwork. All staff assigned to the City of Fullerton work on a full-time basis.

LSL will ensure the quality of staffing over the term of the engagement through firm policies which provide for maintaining continuity of engagement teams, except in instances where an employee has left the firm or has been promoted. All changes, senior-level and above will be approved by the City of Fullerton. If changes are required, our extensive team of government auditors provide for qualified replacements.

RANGE OF ACTIVITIES PERFORMED BY THE BREA OFFICE

Our Brea office's activities include auditing and attestation, business advisory, taxes and planning, and accounting and financial services. We prepare the financial statements and footnote disclosures for most of our clients that have received the GFOA award. All our governmental partners, managers, and seniors have been closely involved in the preparation of these reports. Additionally, the engagement partner, government practice leader, and the audit manager are members of the GFOA Special Review Committee for the award program.

CURRENT MUNICIPAL CLIENTS

Currently, LSL performs a variety of services for sixty-two (62) municipal clients. The complete list of all current municipal clients is included on page 8.

EXTERNAL QUALITY CONTROL REVIEWS

We have participated in the peer review program since its inception. The most recent peer review was conducted by Sikich. All peer reviews covered governmental engagements. Our most recent peer review is included on the next page.

DESK REVIEWS/DISCIPLINARY ACTION

There have been no disciplinary actions against our organization since its inception. Our Single Audit reports are desk reviewed either by the Federal cognizant agency or the State Controller's Office acting as the Oversight Agency. We have never had a report rejected by any of these agencies. In fact, we are highly regarded and recognized by the staff of the State Controller's Office for top quality reports.



1735 Merriman Road
Akron, OH 44313

330.864-6661 // www.sikich.com
Certified Public Accountants & Advisors
Members of American Institute of Certified Public Accountants

SYSTEM REVIEW REPORT

October 26, 2016

To the Partners of Lance, Soll & Lunghard, LLP
and the Peer Review Committee of the California Society of CPA's:

We have reviewed the system of quality control for the accounting and auditing practice of Lance, Soll & Lunghard, LLP (the Firm) in effect for the year ended May 31, 2016. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. 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.

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 Lance, Soll & Lunghard, LLP in effect for the year ended May 31, 2016 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Lance, Soll & Lunghard, LLP has received a peer review rating of *pass*.

Sikich LLP



CPAs AND ADVISORS

LIST OF CURRENT MUNICIPAL CLIENTS

| | Client | Contact Person | Service Code | Year | Telephone |
|---|---|--|--------------|------|-------------------|
| | Agoura Hills | Ms. C. Pinuelas, Finance Manager | F | 3 | 818-597-7319 |
| | American Water Works Association | Ms. S. Ramakrishnan, Asst. Exec. Director | F | 7 | 909-291-2114 |
| | Banning | Ms. R. Clayton, Deputy City Manager | F, S | 18 | 951-922-3118 |
| * | Big Bear Lake | Ms. K. Ent, Director of Admin. Services | F, S | 20 | 909-866-5831 |
| | Burbank | Ms. C. L. Giraldo, Financial Services Dir | I | 8 | 818-238-5487 |
| * | Camarillo | Ms. G. Wilson, Finance Director | F, S | 1 | 805-388-5320 |
| | Canyon Lake | Mr. T. Shea, Finance Director | F | 23 | 909-244-2955 |
| * | Cathedral City | Mr. K. Biersack, Fiscal Officer | F, S | 9 | 760-770-0378 |
| * | Chino Hills | Ms. C. Buhagiar, Finance Director | F, S | 21 | 909-364-2600 |
| * | Chula Vista | Mr. D. Bilby, Director of Finance | F, S | 1 | 619-691-5250 |
| | Coachella Valley Association of Governments | Mr. G. Leong, Director of Administrative Services | F | 3 | 760-346-1127 |
| * | Coachella Valley Water District | Mr. G. Kiehl, Finance Director | F, S, U | 5 | 760-398-2661 |
| * | Community Development Commission of the County of Los Angeles | Mr. M. Fotini, Finance Director | F, S | 2 | 626-586-1890 |
| * | Corona | Ms. K. Eden, Finance Director | F, S, U | 8 | 951-736-2315 |
| | Covered California | Ms. D. Mejia, CFO | F, S | 3 | 916-228-8223 |
| * | Cypress | Ms. D. Mullally, Asst. Finance Director | F, S | 1 | 714-229-6700 |
| * | Diamond Bar | Ms. D. Honeywell, Finance Director | F, S | 8 | 909-839-7051 |
| | Dinuba | Ms. M. Moreno, Admin. Services Director | F | 0 | 559-591-5900 |
| * | Dixon | Ms. J. Michaels-Aguilar, Finance Director | F, S | 3 | 707-678-7000 x108 |
| * | Downey | Mr. A. Gandhi, Finance Director | F, S | 4 | 562-904-7265 |
| * | Emeryville | Ms. S. Hsieh, Finance Director | F, S | 14 | 510-596-4352 |
| * | Fullerton | Mr. M. O'Kelly, Finance Director | F, S | 7 | 714-738-3133 |
| * | Galt | Ms. C. Tyson, Finance Director | F | 1 | 209-366-7150 |
| | Georgetown Divide Public Utility District | Ms. C. Cross, Management Analyst | F | 1 | 530-333-4356 |
| | Grand Terrace | Ms. C. Fortune, Finance Director | F | 4 | 909-824-6621 |
| | Greater Los Angeles Vector Control | Mr. T. Dever, District Manager | F | 8 | 562-758-6501 |
| | Hidden Hills | Ms. C. Paglia, City Clerk | F | 30 | 818-888-9281 |
| | Imperial Beach | Ms. E. Cortez, Deputy City Manager | F | 13 | 619-423-8617 |
| * | Indio | Mr. R. Rockwell, Assistant City Manager/Director of Finance | F, S | 3 | 760-391-4029 |
| | Inglewood | Ms. S. Koike, Assistant Finance Director | F, S | 2 | 310-412-8724 |
| * | Inland Empire Utilities Agency | Ms. C. Valencia, Chief Financial Officer | F, S, U | 3 | 909-993-1600 |
| * | Irwindale | Ms. E. Carreon, Finance Director | F | 21 | 626-430-2221 |
| * | Lake Elsinore | Ms. Shannon Buckley, Finance Manager | F, S | 2 | 951-674-3124 |
| | Lawndale | Mr. K. Louie, Director of Finance/City Treasurer | F | 3 | 310-973-3246 |
| * | Live Oak | Mr. J. Aguilar, Finance Director | F, S | 2 | 530-695-2112 |
| * | Los Alamitos | Ms. M.L. Valdez, Administrative Director/Treasurer | F | 3 | 562-431-3538 x222 |
| * | Malibu | Ms. Lisa Soghor, Finance Director | F | 14 | 310-456-2489 |
| * | Manhattan Beach | Mr. S. Charelian, Finance Director | F | 15 | 310-802-5553 |
| * | Monrovia | Mr. B. Bullis, Director of Admin. Services | F, S | 17 | 626-932-5510 |
| | Monterey One Water | Ms. T. Hannah, Chief Financial Officer | F, U | 4 | 831-645-4623 |
| | Moorpark | Ms. Imina Lumbad, Finance Director | F, S | 1 | 805-517-6249 |
| * | Oceanside | Ms. J. McPherson, Finance Director | F, S | 8 | 760-435-3839 |
| * | Ontario | Ms. D. Nunes, Director of Fiscal Services | F, S | 19 | 909-395-2352 |
| | Ontario International Airport | Mr. N. Bottini, Finance Director | F, S | 2 | 714-595-3619 |
| * | Palm Desert | Mr. J. Espinoza, Asst. Finance Director | F | 2 | 760-346-0611 |
| * | Palm Springs | Ms. N. Pauley, Acting Finance Director | F, S | 8 | 760-323-8229 |
| * | Pasadena | Mr. R. Ridley, Controller | F, S, U | 3 | 626-744-7497 |
| * | Rancho Cucamonga | Ms. T. Layne, Finance Officer | F, S, U | 40 | 909-989-1851 |
| * | Redondo Beach | Ms. M. Ruhland, Assistant Finance Director | F, S | 2 | 310-318-0683 |
| | Rolling Hills | Mr. T. Shea, Finance Director | F | 11 | 310-377-1521 |
| | Rosemead | Ms. P. Lieu, Finance Director | F, S | 1 | 626-569-2146 |
| * | San Clemente | Mr. J. Rahn, Finance Director | F | 1 | 949-361-8360 |
| | San Dimas | Mr. M. O'Brien, Finance Director | F, S | 56 | 909-394-6200 |
| | San Marino | Mr. Josh Betta, Finance Director | F | 24 | 626-300-0700 |
| * | Santa Barbara | Mr. B. Samario, Finance Director | F, S | 7 | 805-897-1978 |
| * | Santa Fe Springs | Mr. T. Hickey, Director of Finance and Administrative Services | F, S | 5 | 562-409-7522 |
| * | Santa Monica | Ms. G. Decavalles-Hughes, Finance Director | F, S | 3 | 310-458-8281 |
| | Six Basins Watermaster | Mr. L. Stahlhoefer, Controller | F | 6 | 949-420-3030 |
| | Solana Beach | Ms. M. Berkuti, Finance Manager | F | 6 | 858-720-2463 |
| * | Three Valleys Water District | Mr. J. Linthicum, CFO | F, U | 10 | 909-621-5568 |
| * | Union Sanitary District | Ms. L. Brenner, FS Coach | F, U | 2 | 510-477-7647 |
| * | Vista | Mr. M. Sylvia, Finance Director | F | 9 | 760-639-6170 |

Service Codes:

- F - Financial Audit
- S - Single Audit
- I - Internal Audit
- U - Utility Agency

* - Participated in the GFOA Award Programs and has received or anticipates receiving outstanding awards



Richard K. Kikuchi, CPA
Engagement Partner

PARTNER, SUPERVISORY, AND STAFF QUALIFICATIONS AND EXPERIENCE

KEY PERSONNEL AND RESPECTIVE RESPONSIBILITIES

The individuals assigned have experience in performing the tasks for which they are responsible, as well as familiarity with all municipal accounting operations. In addition, each has developed extensive skills in a variety of other complementary subjects through their work with clients in other industries. Thus, the experience gained on previous assignments can be applied and tailored to the unique needs of your organization. **LSL will not be subcontracting any portion of the audits of the City of Fullerton.**

The partners at LSL are routinely an integral part of the audit process and will be overseeing and supervising staff personnel in the field.

Resumes of the key personnel assigned are included on the following pages and list their governmental auditing experience, applicable continuing professional education for the past three years, and memberships in professional organizations relevant to the performance of the audit of the City of Fullerton.

Any changes in personnel at the in-charge level or above will be approved by the City of Fullerton. LSL's philosophy is to provide **quality audit services with minimal disruption to City staff.** Our focused efforts to obtain and retain quality staff have further enabled us to provide high level of services to our clients.

CONTINUING EDUCATION

As a firm policy, and to ensure the quality of our staff's work, all professional government staff must meet the requirement of 40 hours of continuing education every year, with at least 24 hours in governmental accounting and auditing in a two-year period. Our educational programs include training from CalCPA, AICPA, Government Audit Quality Center, and GFOA.

Bryan S. Gruber, CPA
Government Practice Leader Partner



Deborah A. Harper, CPA
Quality Assurance Partner



Ryan C. Domino, CPA
Project Manager/Technical Reviewer



Michael Rathsam
Audit Supervisor



Amira Khodari
Audit Fieldwork Leader





RICHARD K. KIKUCHI, CPA
MANAGING PARTNER
Engagement Partner

ACHIEVEMENTS

Richard currently serves as a technical reviewer for the Government Finance Officers Association (GFOA) and the California Society of Municipal Finance Officers (CSMFO). He sat on the CSMFO Special Districts Technical Committee and has taught an Introductory Governmental Accounting course through the CSMFO Career Development Committee. Richard recently sat on the California State Board of Accountancy's Qualifications Committee, which is an advisory committee established to examine and to make recommendations for all applicants for the license of Certified Public Accountant.

LICENSE

Certified Public Accountant - California 1991

CONTINUING EDUCATION

Total hours were 142 in last three years of which **64 were in governmental accounting and auditing subjects**. Richard has met the Governmental Auditing Standards requirement for governmental CPE.

MEMBERSHIPS

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

EXPERIENCE

Richard has over 29 years' experience in governmental audits. He is currently involved on the following major municipal engagements which include utilities and regulatory accounting:

City of Pasadena
City of Santa Monica
City of Big Bear Lake
City of Irwindale
City of Santa Fe Springs
City of Indio
City of Ontario
City of Rancho Cucamonga
City of Imperial Beach

City of Santa Barbara
City of Chula Vista
City of Monrovia
City of Palm Desert
City of Fullerton
City of Manhattan Beach
Community Development Commission
Of the County of Los Angeles

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Richard K. Kikuchi, CPA, Managing Partner (Continued)

This work entailed the preparation of the Comprehensive Annual Financial Report for those entities involved in the award programs of the California Society of Municipal Finance Officers and the Government Finance Officers Association of the United States and Canada. Richard has the responsibility for overseeing federal single audits for these clients. These audits have met the requirements of the OMB and have been desk reviewed by the State Controller's Office.

EDUCATION

Bachelor of Arts in Business Administration with an emphasis in Accounting –
California State University, Fullerton 1985



BRYAN S. GRUBER, CPA
PARTNER
Government Practice Leader

ACHIEVEMENTS

Bryan has made numerous presentations for CSMFO on current accounting and auditing material. He also currently serves as a technical reviewer for the Government Finance Officers Association (GFOA). Bryan has been involved with teaching current audit and accounting related material at Lance, Soll & Lunghard, LLP's in-house training seminars. He serves as firm IT Specialist for his involvement in IT related controls, data mining and analysis, and auditing software.

LICENSE

Certified Public Accountant - California 2008
License Number: 99745

CONTINUING EDUCATION

Total hours were 132 in last three years of which **74 were in governmental accounting and auditing subjects.** Bryan has met the Governmental Auditing Standards requirement for governmental CPE.

MEMBERSHIPS

California Society of Certified Public Accountants (CalCPA)
American Institute of Certified Public Accountants (AICPA)
California Society of Municipal Finance Officers, Associate Member (CSMFO)
Government Finance Officers Association, Associate Member (GFOA)
Association of Local Government Auditors

EXPERIENCE

Over fifteen years of experience in governmental audits including CAFR audits, component-unit audits and Single Audits. Bryan has also made numerous presentations to City Councils, Boards of Directors and Audit Committees. He has been involved in the following municipal engagements:

Bryan has also been involved in the following engagements:

City of Agoura Hills
City of Cathedral City
City of Burbank
City of Moorpark
City of Emeryville
City of Santa Barbara
City of La Quinta
Monterey One Water

Orange County Fire Authority
Three Valleys Municipal Water District
City of Oceanside
City of Palm Springs
City of San Dimas
City of Solana Beach
City of Vista
Ontario International Airport

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Bryan S. Gruber, CPA, Partner (Continued)

This work entailed:

- The preparation of the Comprehensive Annual Financial Report for those entities involved in the award programs of the Government Finance Officers Association of the United States and Canada.
- Review the audit of these entities provide and technical assistance throughout the year to provide the most up to date information with current GASB pronouncement.
- Present the overall audit results to audit committees or other Board Members.

EDUCATION

Bachelor of Arts Degree in Business Administration with an emphasis in Accounting –
California State University, Fullerton 2004



DEBORAH A. HARPER, CPA
PARTNER
Quality Assurance Partner

ACHIEVEMENTS

Deborah was accepted as a 2015 and 2016 **executive committee member of the AICPA Government Audit Quality Center**, which is a national division for governments. As an executive board member, Deborah participates in the development, review, and first hand discussion of new standards and guidance published in the AICPA Audit Guides which is provided to audit firms across the country.

In 2017, Deborah also accepted participation in the **GASB Research Note Disclosure Reexamination Roundtable**.

Deborah leads the Lance, Soll & Lunghard, LLP training program and serves as the firm Learning Director.

LICENSE

Certified Public Accountant - California 2005

CONTINUING EDUCATION

Total hours were 132 in last three years of which **68 were in governmental accounting and auditing subjects**. Deborah has met the Governmental Auditing Standards requirement for governmental CPE.

MEMBERSHIPS

California Society of Certified Public Accountants (CalCPA)
American Institute of Certified Public Accountants (AICPA)
California Society of Municipal Finance Officers, Associate Member (CSMFO)
Government Finance Officers Association, Associate Member (GFOA)
Governmental Accounting and Auditing Committee
AICPA Government Audit Quality Center

EXPERIENCE

Over eighteen years of experience in governmental audits. During her time with the firm, Deborah has performed all phases of our government audits and made numerous presentations to Boards of Directors and Audit Committees.

Deborah A. Harper, CPA, Partner (Continued)

She has been involved on the following similar engagements:

| | |
|---------------------------------|-----------------------|
| Cucamonga Valley Water District | City of Glendora |
| Coachella Valley Water District | City of Simi Valley |
| Inland Empire Utilities Agency | City of Thousand Oaks |
| City of Irvine | City of Corona |
| City of Aliso Viejo | City of Diamond Bar |
| City of Laguna Niguel | City of Banning |
| City of Monrovia | City of Claremont |
| City of Orange | City of Brea |
| City of Seal Beach | City of Fullerton |
| City of Chino Hills | |

This work entailed:

- The preparation of the Comprehensive Annual Financial Report for those entities involved in the award programs of the California Society of Municipal Finance Officers and the Government Finance Officers Association of the United States and Canada.
- Review the audit of these entities and provide technical assistance throughout the year to deliver the most up to date information with current GASB pronouncement.
- Present the overall audit results to audit committees or other Board Members.

EDUCATION

Bachelor of Arts Degree in Business Administration with an emphasis in Accounting –
California State University, Fullerton, 2000



RYAN C. DOMINO, CPA
ASSURANCE MANAGER
Project Manager/Technical Reviewer

ACHIEVEMENTS

Ryan currently serves as a technical reviewer for the Government Finance Officers Association (GFOA). He has been involved with teaching current audit and accounting related material at Lance, Soll & Lunghard, LLP's in-house training seminars. Ryan has also earned the Advanced Single Audit Certification issued by the AICPA, for planning, performing, and evaluating Single Audits in compliance with the Uniform Guidance.

LICENSE AND CERTIFICATIONS

Certified Public Accountant – California 2016
License Number: 130928

Advanced Single Audit Certificate – 2018
Certificate ID: 14978884
Verify at: credly.com/verify/e48f44

CONTINUING EDUCATION

Total hours were 140 in last three years of which **78 were in governmental accounting and auditing subjects**. Ryan has met the Governmental Auditing Standards requirement for governmental CPE.

MEMBERSHIPS

California Society of Certified Public Accountants (CalCPA)
American Institute of Certified Public Accountants (AICPA)
California Society of Municipal Finance Officers, Associate Member (CSMFO)
Government Finance Officers Association, Special Review Committee Member (GFOA)

EXPERIENCE

Over six years of experience in governmental audits including CAFR audits, component-unit audits, Housing Successor Compliance audits, and Single Audits. Ryan has also made several presentations to City Councils, Boards of Directors, and Audit Committees.

Ryan has been involved in the following municipal engagements:

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Ryan C. Domino, CPA, Manager (Continued)

City of Canyon Lake
City of Malibu
Monterey One Water
City of Big Bear Lake
Inland Empire Utilities Agency
City of Indio
City of Inglewood
City of Oceanside
Orange County Fire Authority
City of Vista
Greater Los Angeles County Vector
Control District

Community Development Commission
of the County of Los Angeles
Covered California
City of Agoura Hills
City of Bell
Big Bear Fire Authority
City of Moorpark
City of Rosemead
City of San Clemente
Six Basins Watermaster
City of Solana Beach
City of San Marino

EDUCATION

Bachelor of Arts Degree in Business Administration with an emphasis in Accounting –
California State University, Fullerton 2012



MICHAEL RATHSAM
ASSURANCE SUPERVISOR
Audit Supervisor

LICENSE

Certified Public Accountant – In Progress (2 of 4 exams completed)

CONTINUING EDUCATION

Total hours were 125 in last three years of which **74 were in governmental accounting and auditing subjects**. Michael has met the Governmental Auditing Standards requirement for governmental CPE.

EXPERIENCE

Michael has over five years of experience with LSL. During his time with the firm, Michael has performed all significant phases of our government audits; including cities, water districts, other special districts, CAFR audits, successor agency audits, NTD audits, and Single Audits. He has been involved in the following municipal engagements:

City of Banning
City of Canyon Lake
Coachella Valley Water District
City of Monrovia
City of Palm Desert
City of Cypress
City of Fullerton
Orange County Water District
City of Seal Beach
City of Santa Barbara
City of Palm Springs
City of Chula Vista
City of Burbank

City of Dinuba
City of Camarillo
Community Development Commission of
the County of Los Angeles
City of Live Oak
City of Imperial Beach
City of Lake Elsinore
City of Bell
City of Corona
City of Pasadena

EDUCATION

Bachelor of Arts Degree in Business Administration, Concentrations in Accounting –
California State University, Fullerton, 2014



AMIRA KHODARI
SENIOR AUDITOR
Audit Fieldwork Leader

LICENSE

Certified Public Accountant – In Progress

CONTINUING EDUCATION

Total hours were 164 in last three years of which **112 were in governmental accounting and auditing subjects**. Amira has met the Governmental Auditing Standards requirement for governmental CPE.

EXPERIENCE

Amira has progressed in an outstanding manner. During her time with the firm, Amira has performed all phases of our government audits, including water districts, other special districts, CAFR audits, successor agency audits and Single Audits. She has been involved in the following municipal engagements:

City of Agoura Hills
City of Manhattan Beach
Ontario International Airport Authority
City of Redondo Beach
City of Rosemead

City of Vista
City of San Marino
City of Santa Monica
City of Coronado
City of Duarte
Coachella Valley Association of Governments
Coachella Valley Conservation Commission

EDUCATION

Bachelor of Science Degree in Accounting and Finance, (Magna Cum Laude) –
La Sierra University, Riverside 2014

SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENT ENTITIES

CITY OF SANTA MONICA

Scope of Work: Performed an audit of a Comprehensive Annual Financial Report (CAFR) which receives the GFOA Award; performed agreed-upon procedures over the City's GANN Limit calculation; performed agreed-upon procedures over the City's National Transit Database compliance; performed of an audit of the City's Air Quality Management District fund; performed an audit of the Big Blue Bus enterprise fund; and performed a Single Audit over the City's federal award programs in accordance with the Uniform Guidance.

Date of Service: Services were provided most recently for the fiscal year ended June 30, 2018.

Engagement Partners: Mr. Richard Kikuchi and Ms. Deborah Harper

Total Hours: 940

Client Contact: Ms. Stephanie Manglaras, Financial Operations Manager

Phone: (310) 458-8272

CITY OF ONTARIO

Scope of Work: Performed an audit of a CAFR which receives the GFOA Award, and prepared and word processed the report; performed a compliance audit over the City's Housing Successor fund; performed agreed-upon procedures over the City's GANN Limit calculation; performed a Single Audit over the City's federal award programs in accordance with the Uniform Guidance; performed audits and prepared the financial statements for the City's joint ventures, the West End Communication Authority and the West End Fire and Emergency Response Commission; and prepared the State Controller's Reports for the City, and it's component units and joint venture entities.

Date of Service: Services were provided most recently for the fiscal year ended June 30, 2018.

Engagement Partners: Mr. Richard Kikuchi and Ms. Deborah Harper

Total Hours: 820

Client Contact: Ms. Doreen Nunes, Director of Finance

Phone: (909) 395-2000

CITY OF FULLERTON

Scope of Work: We have had the privilege of working with the City of Fullerton for the past 7 years. The services we have provided over that time included: audit and preparation of a Comprehensive Annual Financial Report which receives the GFOA Award; performance of a compliance audit and preparation of the City's Air Quality Management District's fund; performance of agreed-upon procedures over the City's appropriations limit calculation, and various other items; and performance of a Single Audit in accordance with the Uniform Guidance.

Date of Service: Services were provided most recently for the fiscal year ended June 30, 2018.

Engagement Partners: Ms. Deborah Harper and Mr. Richard Kikuchi

Total Hours: 810

Client Contact: Mr. Michael O'Kelly, Director of Administrative Services

Phone: (714) 738-6522

SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENT ENTITIES (CONT'D)

CITY OF OCEANSIDE

Scope of Work: Performed an audit of a CAFR which receives the GFOA Award, and prepared and word processed the report; performed a Single Audit over the City's federal award programs in accordance with the Uniform Guidance; performed audits of and prepared the financial statements for the City's component units, the Oceanside Small Craft Harbor District, the Oceanside Public Financing Authority, and the Oceanside Community Development Commission; performed agreed-upon procedures over the City's GANN Limit calculation; and performed agreed-upon procedures to audit the card fees remitted to the City by the local casino.

Date of Service: Services were provided most recently for the fiscal year ended June 30, 2018.

Engagement Partners: Mr. Bryan Gruber and Mr. Richard Kikuchi

Total Hours: 680

Client Contact: Ms. Jane McPherson, Financial Services Director

Phone: (760) 435-3855

CITY OF INDIO

Scope of Work: Performed an audit of a CAFR which receives the GFOA Award, and prepared and word processed the report; performed a Single Audit over the City's federal awards in accordance with the Uniform Guidance; performed an audit of and prepared the financial statements for the City's component unit, the Indio Water Authority; performed an audit of and prepared the financial statements for the City's Air Quality Management District fund; performed an audit of and prepared the financial statements for the City's fiduciary entities, the Eastern Riverside County Interoperable Communications Authority and the East Valley Reclamation Authority; and performed agreed-upon procedures over the City's GANN Limit calculation.

Date of Service: Services were provided most recently for the fiscal year ended June 30, 2018.

Engagement Partners: Mr. Bryan Gruber and Mr. Richard Kikuchi

Total Hours: 570

Client Contact: Mr. Rob Rockwell, Assistant City Manager/Director of Finance

Phone: (760) 541-4238

REFERENCES

CITY OF SANTA MONICA

Date of Service: Services were provided most recently for the fiscal year ended June 30, 2018.

Scope of Work: Performed an audit of a Comprehensive Annual Financial Report (CAFR); performed agreed-upon procedures over the City's GANN Limit calculation; performed agreed-upon procedures over the City's National Transit Database compliance; performed an audit of the City's Air Quality Management District fund; performed an audit of the Big Blue Bus enterprise fund; and performed a Single Audit over the City's federal award programs in accordance with the Uniform Guidance.

Client Contact: Ms. Stephanie Manglaras, Financial Operations Manager

Mailing Address: 1717 4th Street, Ste. 250, Santa Monica, CA 90401

Email: Stephanie.Manglaras@smgov.net

Phone: (310) 458-8272

CITY OF ONTARIO

Date of Service: Services were provided most recently for the fiscal year ended June 30, 2018.

Scope of Work: Performed an audit of a CAFR which receives the GFOA Award, and prepared and word processed the report; performed a compliance audit over the City's Housing Successor fund; performed agreed-upon procedures over the City's GANN Limit calculation; performed a Single Audit over the City's federal award programs in accordance with the Uniform Guidance; performed audits and prepared the financial statements for the City's joint ventures, the West End Communication Authority and the West End Fire and Emergency Response Commission; and prepared the State Controller's Reports for the City, and its component units and joint venture entities.

Client Contact: Ms. Doreen Nunes, Director of Finance

Mailing Address: 303 East B Street, Ontario, CA 91764

Email: dnunes@ci.ontario.ca.us

Phone: (909) 395-2000

CITY OF OCEANSIDE

Date of Service: Services were provided most recently for the fiscal year ended June 30, 2018.

Scope of Work: Performed an audit of a CAFR which receives the GFOA Award, and prepared and word processed the report; performed a Single Audit over the City's federal award programs in accordance with the Uniform Guidance; performed audits of and prepared the financial statements for the City's component units, the Oceanside Small Craft Harbor District, the Oceanside Public Financing Authority, and the Oceanside Community Development Commission; performed agreed-upon procedures over the City's GANN Limit calculation; and performed agreed-upon procedures to audit the card fees remitted to the City by the local casino.

Client Contact: Ms. Jane McPherson, Financial Services Director

Mailing Address: 300 N. Coast Highway, Oceanside, CA 92054

Email: jmcperson@oceansideca.org

Phone: (760) 435-3855

REFERENCES (CONT'D)

CITY OF INDIO

Date of Service: Services were provided most recently for the fiscal year ended June 30, 2018.

Scope of Work: Performed an audit of a CAFR which receives the GFOA Award, and prepared and word processed the report; performed a Single Audit over the City's federal awards in accordance with the Uniform Guidance; performed an audit of and prepared the financial statements for the City's component unit, the Indio Water Authority; performed an audit of and prepared the financial statements for the City's Air Quality Management District fund; performed an audit of and prepared the financial statements for the City's fiduciary entities, the Eastern Riverside County Interoperable Communications Authority and the East Valley Reclamation Authority; and performed agreed-upon procedures over the City's GANN Limit calculation.

Client Contact: Mr. Rob Rockwell, Assistant City Manager/Director of Finance

Mailing Address: 100 Civic Center Mall, Indio, CA 92201

Email: rockwell@indio.org

Phone: (760) 541-4238

CITY OF SAN CLEMENTE

Date of Service: Services were provided most recently for the fiscal year ended June 30, 2018.

Scope of Work: Performed an audit of a CAFR which receives the GFOA Award; performed an audit of and prepared the financial statements for the City's fiduciary entity, the Coastal Animal Services Authority; and performed agreed-upon procedures over the City's GANN Limit calculation.

Client Contact: Mr. Jacob Rahn, Finance Director

Mailing Address: 910 Calle Negocio, San Clemente, CA 92673

Email: RahnJ@san-clemente.org

Phone: (949) 361-8360

SPECIFIC AUDIT APPROACH

PROPOSED SEGMENTATION OF THE ENGAGEMENT

The services will be divided into three segments.

Segment 1 - Planning and Obtaining an Understanding:

LSL will provide an annual audit communication letter, engagement letter, and Government Audit Quality Center information letter. The audit communication letter is to be provided to the City Council. In addition, this can be communicated orally to the City Council or sub-committee, if requested. This communication will discuss the planning stages, the responsibilities of the City Council, auditors, and management, and provide an opportunity for communication with us as the auditors.

LSL's audit team will meet prior to our initial on-site visit to brainstorm and discuss economic conditions, industry elements, and new standards that will affect the City of Fullerton. A trial balance is requested for our planning meeting to assist the LSL team in obtaining knowledge and preparing expectations for the audit year. We will compile a list of "Prepared by Client" ("PBC") items based on our review of prior year financial statements and information gathered. This will be provided to the City of Fullerton one month prior to our visit or earlier, if requested. We operate on a paperless software system and provide a secured cloud based portal for all clients. The City of Fullerton will have its own folder which can be customized to organize, and upload requested schedules, support documents, etc.

Segment 2 - Financial Audit Testing:

Based on the information gathered each year thus far, we will utilize a customized audit program based on the risk assessment developed during our assessment of the City's internal controls and government auditing standards. The primary benefit of a tailored program is a focused set of procedures to address relevant areas. We believe that this approach will be the most effective and efficient by linking financial statement assertions, audit objectives, and procedures that are basic to most governmental audit engagements and critical to the compliance with other material laws and regulations. We will annually compile another customized "Prepared by Client" (PBC) list along with the list of confirmations for the year-end on-site visit and provide it to City staff no later than June 1st or earlier, if requested.

We will request a trial balance for our analytical review to be provided one week prior to our arrival.

Year-end fieldwork will include testing of the balance sheet, revenue and expenditures accounts, confirmation of selected balances, analytical procedures, evaluation of the internal controls and preparation of reports and letters.

Segment 3 - Conclusion:

Based on our year-end exit meeting we will schedule a plan to finalize the CAFR in the timetable of the City. We will schedule dates for the initial and final drafts including time for the City review and approval of the financial statements. In addition, this will account for the review of the engagement partner and quality assurance partner. After the review and receipt of the signed management representation letter from City, we will provide the final reports by the first week of December of each year.

LEVEL OF STAFF AND NUMBER OF HOURS TO BE ASSIGNED TO EACH PROPOSED SEGMENT OF THE ENGAGEMENT

The level of staff assigned, and the number of hours estimated to be spent on each proposed segment is as follows:

| Segment/Task | Total Proposed Hours | | | | | |
|--|----------------------|-----------|------------|------------|------------|------------|
| | Partners | Manager | Supervisor | Senior | Staff | Total |
| City CAFR Audit | | | | | | |
| Planning and Internal Control Evaluation | 2 | 2 | 10 | 40 | 80 | 134 |
| Financial Audit Testing | 3 | 5 | 10 | 100 | 200 | 318 |
| Report Preparation | 5 | 13 | 30 | - | - | 48 |
| Subtotal | 10 | 20 | 50 | 140 | 280 | 500 |
| Single Audit * | | | | | | |
| Testwork | - | - | - | 15 | 20 | 35 |
| Report Preparation/Review/Supervision | 1 | 2 | 5 | 10 | - | 18 |
| Subtotal | 1 | 2 | 5 | 25 | 20 | 53 |
| AQMD Audit | | | | | | |
| Testwork | - | - | - | - | 8 | 8 |
| Report Preparation/Review/Supervision | 1 | 1 | 2 | - | 2 | 6 |
| Subtotal | 1 | 1 | 2 | - | 10 | 14 |
| Appropriations Limit Agreed-Upon Procedures | | | | | | |
| Testwork | - | - | - | - | 1 | 1 |
| Report Preparation/Review/Supervision | - | - | 1 | - | - | 1 |
| Subtotal | - | - | 1 | - | 1 | 2 |
| Total Proposed Hours | 12 | 23 | 68 | 165 | 311 | 579 |

*Single audit assumes 2 major programs being tested. Each additional major program requires 14 additional hours.

SAMPLE SIZE

Our approach may be to utilize statistical sampling in the areas of receipts, disbursements, utility billing and payroll. Here we develop a statistical conclusion based upon an initial computer selected random sample which is based on the population and other risk factors identified. If errors are noted in the sample, the sample size will be expanded. We believe that a random selection can be efficient, while providing each item in the population an equal chance of being selected. Additionally, we may select a stratified sample of all transactions over a specified dollar limit for review. This allows us to cover all high dollar value transactions not otherwise selected in the random sample. Our samples are selected randomly utilizing IDEA data analysis software.

USE OF EDP SOFTWARE IN THE ENGAGEMENT

We use specialized auditing software to perform our audit in addition to IDEA data analysis software to perform audit testing. We also use secure web portals to communicate information.

ANALYTICAL PROCEDURES

For the audits of the financial statements, we will use analytical procedures as an overall review of the financial information in the preliminary and final stages of the audits. These procedures are designed to assist us in planning our audits and in assessing the propriety of the conclusions reached, and in the evaluation of the overall financial statement presentation. The procedures to be utilized consist of determining expectations for changes to significant revenue, expenditure and balance sheet accounts, reading the financial statements and related notes, reviewing the budget and related material, and focusing on overall relationships within the financial statements. Once determined, these are reviewed to evaluate if the changes appear reasonable or require further analysis. For all significant differences, explanations are obtained as to why the situation occurred and additional substantive procedures may be applied and related evidence gathered to resolve concerns and questions.

If the City of Fullerton can provide a check register electronically for July 1st, then we can pre-select our sample for accounts payable cut-off test work and provide that information ahead of time. Our PBC list will detail out schedules we would like provided, which is directed straight from the audit report. Support requested and sampling for these schedules will be assessed each year based on the strengths and weaknesses of the internal control processes of the City, and the materiality level of the account. We will discuss our analytical variances with the City and obtain documentation that provides support for the accounts.

UNDERSTANDING OF THE CITY'S INTERNAL CONTROL STRUCTURE OVER FINANCIAL REPORTING

To gain an understanding of the internal control structure over the financial statements, we will perform procedures as required by SAS 122-125. This will include review of internal controls in the areas of financial reporting; cash; revenues and receivables; expenditures and accounts payable; payroll; capital assets; long-term debt; or grant reporting, as applicable.

Based on the result of our review, we will issue a management letter (SAS 115 Letter) that will identify any significant deficiencies and/or material weaknesses noted. This report is required by the *Government Auditing Standards* issued by the Comptroller General of the United States. Auditing Standards require auditors to obtain an understanding of the entity and its environment along with assessing the risks of material misstatements. LSL obtains an understanding through a variety of ways all throughout the year, but the most pertinent time each year is during our interim on-site visit. We will conduct interviews with management of finance along with each audit section responsible party (e.g. cashier, accounts payable clerk, payroll clerk, etc.) to review the processes and controls through observation and discussions. Based on our observations, we will sample as we observe a “walk-through” to verify the system of control is working in accordance with policies and procedures.

We will provide a list each year of randomly selected employees of the City of Fullerton to interview for fraud interviews (SAS 99), which will consist of all levels of the City across all departments.

After our interim on-site visit, we will have an exit meeting to discuss potential weaknesses, if any, and provide any feedback for improvements or valuable information we have gathered from our outside clientele that would benefit the City of Fullerton.

DETERMINING LAWS AND REGULATIONS SUBJECT TO AUDIT TEST WORK

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

DRAWING AUDIT SAMPLES

For tests of controls, we use audit sampling. Tests of controls are procedures directed towards determining the effectiveness of the design or operation of an internal structure policy or procedures. Normally, audit sampling is used for tests of controls and tests of compliance that involve inspection of documents and reports indicating performance of the applicable policy or procedures and compliance with the applicable laws and regulations. These sampling procedures test the operating effectiveness of an internal control structure policy or procedures by determining how the policy or procedure was applied, the consistency with which it was applied during the audit period, and by whom it was applied. To achieve this goal, we will draw samples for disbursements, receipts and payroll when applicable. Each document selected will be tested for various attributes that are designed to verify compliance with different aspects of internal controls and applicable laws and regulations. Additionally, each sample item will be tested for coding to the proper accounts and posting to the general ledger. Sample sizes vary based on the population and risk based calculations.

QUALITY ASSURANCE POLICY AND PROCEDURES

LSL has established strict review procedures to ensure quality reporting in accordance with the standards. These procedures are designed to maximize adherence to quality.

REPORT PREPARATION FOR GFOA AWARD

LSL will prepare and word process all audit reports and the Comprehensive Annual Financial Report. The City and/or LSL will complete their review of all draft reports as expeditiously as possible. Draft financial statements shall be presented to the City at least two (2) weeks before final statements are delivered. City staff will review statements for irregularities. Once all issues are resolved, the final signed reports shall be delivered to the City. It is anticipated that this process will be completed and the final reports (both hard copies and on disk) delivered by the dates listed previously.

To ensure the continued achievement of the GFOA's Award for Excellence in Financial Reporting, we utilize the most recent Award checklist released by the GFOA to verify that all required elements are included in the CAFR. Additionally, we review any comments issued by the GFOA on the City's prior year CAFR and implement any necessary changes to address the comments. Finally, the engagement partner, government practice leader partner, and the project manager/technical reviewer are all members of the GFOA Special Review Committee who review numerous CAFRs from agencies across the United States and issue comments on those CAFRs for the Award program.



IDENTIFICATION OF ANTICIPATED POTENTIAL AUDIT PROBLEMS

With our familiarity with similar governments, we do not anticipate unusual audit problems, except for the common implementation challenges offered by the upcoming GASB Pronouncements No. 84, 86, and 87. To address these, we offer training, our experience with similar governments, and implementation experts within the firm and the engagement team.