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**MIRACOSTA COMMUNITY COLLEGE DISTRICT
REQUEST FOR PROPOSAL – RFP #08-25
INDEPENDENT AUDIT SERVICES**

Submitted on February 13, 2025 by:

CWDL, Certified Public Accountants
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MiraCosta Community College District
Attn: Mina Hernandez, Director, Purchasing, Contracts & Material Management
1 Barnard Drive
Oceanside, California 92506

Dear Ms. Hernandez,

We thank you for considering CWDL, Certified Public Accountants ("CWDL") as your independent auditors. We are pleased to respond to the MiraCosta Community College District (the "District") Request for Proposal for the **Independent Audit Services**, for the fiscal years ending June 30, 2026 through June 30, 2030.

CWDL is a regional CPA firm located at 3131 Camino Del Rio North Suite #820, San Diego, CA 92108. CWDL currently **audits over 30% of the Community College Districts in California**. The Partners at CWDL currently manage the audits of **over 35 Community College Districts, 30 Proposition 39 bond audits, 45-auxiliaries and non-profits and 100 K-12 school districts** throughout the States of California and Arizona. CWDL was established on January 1, 2014, and operates under California Business License Number 7528, Tax ID Number 90-0916070 and SAM.gov ID Number JGE4HQHZ6CQ9.

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

While many firms offer partner involvement, we go above and beyond with our commitment to having a **partner physically involved for 100% of fieldwork**. When our staff are on-site for any phase of the audit, you can be sure they will be joined by a partner. In addition, our management team consists of experienced California CCD auditors. We believe the combination of our team's experience and our client-focused approach enables us to provide a service unmatched by other firms. We also encourage you to contact our references.

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

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

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

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

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

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

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

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

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

This proposal is a firm and irrevocable offer for six (6) months. We acknowledge that all documents submitted pursuant to this RFP process will become a matter of public record. After reading through our proposal, if you have any questions, I will be the primary assigned contact. Please feel free to contact me at (619) 729-7069 or via email at jdominguez@cwdl.com. Secondary contact Ben Leavitt can be reached at 858-565-2700 or via email at bleavitt@cwdl.com. Our fax number is (858) 565-7399. I would be happy to meet with District management to discuss further.

Thank you very much for your consideration,



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

COMPANY INFORMATION AND SIGNATORY PAGE



PURCHASING &
MATERIAL MANAGEMENT

INDEPENDENT AUDIT SERVICES RFP #08-25

COMPANY INFORMATION AND SIGNATORY PAGE

Company Name: CWDL, Certified Public Accountants

Business Address: 3131 Camino Del Rio North, Suite #820

Name of Primary Point of Contact (POC) for RFP: John Dominguez, CPA, CFE, CGMA

POC's Direct Telephone Number: (619) 729-7069 Fax: (858) 565-7399

POC's Email: jdominguez@cwdl.com Website: www.cwdl.com

Type of Firm: ☐ Corporation ☐ LLC ☐ Proprietorship ☒ Partnership ☐ Joint Venture

☐ If other, please describe: _____

Business License Number (must be active and in good standing. If not, the District will find Bidder non-responsive): 7528

Number of years in business under firm name: 11

Number of years as a provider of this type of service: 11

Number of years as a provider of services: 11

Names and titles of all your owners (>10% ownership), officers, principals, responsible managing officers, and responsible managing employees:

Name:	Title:
<u>John Dominguez, CPA, CFE, CGMA</u>	<u>Partner</u>
<u>Ben Leavitt, CPA, CFE</u>	<u>Partner</u>
_____	_____

Has the firm changed its name within the past 3 years? ☐ YES ☒ NO

If YES, provide former name(s): _____

Have there been any recent (within the last three years) changes in control/ownership of the firm?

☐ YES ☒ NO If YES, explain: _____

Have officers or principals of the firm ever had their business license suspended or revoked for any reason?

☐ YES ☒ NO If YES, explain: _____

State your firm's gross revenues for each of the last three years:

Current Year: \$7.7 million

COMPANY INFORMATION AND SIGNATORY PAGE, continued



**PURCHASING &
MATERIAL MANAGEMENT**

**INDEPENDENT AUDIT SERVICES
RFP #08-25**

Last Year: \$5.9 million
Year before last: \$4.12 million

Has your firm ever reorganized under the protection of bankruptcy laws? ☐ YES ☒ NO
If YES, please enter date of reorganization: _____

Certifications:

☐ Small Business Enterprise (SBE) Certifying Agency: _____
Certification Number: _____

☐ Minority-Owned Business Enterprise (MBE) Certifying Agency: _____
Certification Number: _____

☐ Woman-Owned Business Enterprise (WBE) Certifying Agency: _____
Certification Number: _____

☐ Disabled Veteran Business Enterprise (DVBE) Certifying Agency: _____
Certification Number: _____

☐ Other Business Enterprise: _____
Certifying Agency: _____ Certification Number: _____

Name and title of person responsible for submission of this proposal and the responses to this questionnaire:

Signature:  Date: February 13, 2025

Print Name and Title: John Dominguez, CPA, CFE, CGMA

Phone: (619) 729-7069 Email: jdominguez@cwdl.com

COMPANY QUESTIONNAIRE



PURCHASING &
MATERIAL MANAGEMENT

INDEPENDENT AUDIT SERVICES RFP #08-25

COMPANY QUESTIONNAIRE

Bidders may attach additional sheets for their responses.

Respond to all questions as they relate to the audits proposed for the District and Foundation.

Describe the organization and size of the audit firm.

Please refer to the "Responses to Company Questionnaire", p.7 section of this report

Indicated whether the firm is a local, regional, or national operation.

National CPA Firm

Identify the location of the office that will be conducting the work.

The work will be conducted from our San Diego Office.

Describe the range of professional services performed by the local office.

Please refer to the "Responses to Company Questionnaire", p.8 section of this report

Provide three (3) examples of significant audit risk areas for Community Colleges.

Significant turnover of key employees, particularly in fiscal services

FTEs reporting for actual hours of attendance (positive attendance) courses.

Record keeping and controls over decentralized collection activities, particularly when fiscal -trained staff are not involved.

Provide disclosure statement required by Audit Standards.

Please refer to page 9 in the succeeding pages of this report.

Indicate whether your firm participates in peer review, and if so, attach a copy of the letter your firm received during the last review.

Yes. Please see attached peer review report in the Attachments section of this report.

PERSONNEL:

Provide the names and classification of personnel who will be assigned to the audit.

Please refer to the "Personnel" p.10 section of this report.

Describe the audit experience of the assigned staff, including the partner in charge of the audit engagement; also include the level of personnel assigned.

Please refer to the "Personnel" p.10 to p.12 section of this report.

COMPANY QUESTIONNAIRE, continued



**PURCHASING &
MATERIAL MANAGEMENT**

INDEPENDENT AUDIT SERVICES RFP #08-25

Describe recent community college district, bond, and foundation auditing experience of those staff assigned to this audit. Include experience with GASB reporting requirements and auditing standards.

Please refer to the "Personnel" p.10 to p12 section of this report.

Describe bond fund auditing experience of those staff assigned to this audit.

Please refer to the "Personnel" p.10 to p12 section of this report.

OTHER AUDITS:

List other audits performed in the educational area by the firm. List only those audits conducted by the office that will be assigned to this engagement. Indicate which listed audits were completed in a timely manner and accepted by the entity.

Please refer to page 13 in the succeeding pages of this report

List other governmental audits performed by the firm. List only those audits performed by the assigned office.

Please refer to page 13 in the succeeding pages of this report

COMPUTER AUDITS:

Describe the experience in performing audits of a computerized financial system (for example, Workday, PeopleSoft, Oracle, etc.); the district's financial system is on the Workday ERP system. Specifically, describe the experience of those staff members who will be assigned to the audit in this area.

Please refer to page 14 in the succeeding pages of this report

Signature: 

Date: February 13, 2025

Print Name and Title: John Dominguez, CPA, CFE, CGMA, Partner

Phone: (619) 729-7069

Email: jdominguez@cwdl.com

COMPANY QUESTIONNAIRE, continued

RESPONSES TO COMPANY QUESTIONNAIRE

Describe the organization and size of the audit firm.

CWDL is a **partnership that employs over 45 professional staff**. We are a **national** CPA firm, located in California, Arizona and Texas, offering audit, tax and consulting services. We have three partners who specialize in Community College and School District audits, which comprise 90% of our governmental audit practice. We specialize in audits of community colleges, school districts, charter schools, foundations, not-for-profits, and private businesses.

The work will be conducted from our San Diego office. CWDL employs over 20 professional staff at this office, including five partners, two managers, four seniors, and ten staff.

For eleven years, CWDL has focused its expertise in educational finance for California school districts and higher education. We provide high-quality professional auditing services to all of our School Districts throughout the State. In this small, specialized world, reputation is everything. **We are an extremely detail oriented, deadline driven, financially stable firm and we encourage the District to contact our references to learn more about the level of service that we provide directly from your esteemed peers.**

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

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

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

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

COMPANY QUESTIONNAIRE, continued

Audit Philosophy - CWDL feels it is imperative that our clients have consistent contact with the appropriate experts from our firm. We assign an experienced engagement team and encourage regular contact with the partners, managers and senior personnel that are assigned to serve you. All our partners and managers on the audit will be readily available to the District throughout the year, and a partner will be **leading and active in all phases** of the audit.

Equal Opportunity Employer - CWDL is an equal opportunity employer and always maintains compliance with the Civil Rights Act of 1964, the State Fair Employment Act, and all other applicable Federal and State laws and regulations relating to equal opportunity employment, including Executive Order No. 11246 as of September 24, 1965. We do not discriminate based on race, ethnicity, age or religion, and are in compliance with all applicable Federal and State laws and regulations relating to equal opportunity employment.

WORKPAPER RETENTION - All working papers and reports will be maintained at the Firm's expense for a minimum of three (3) years, unless notified in writing by the District. We will make all working papers and reports available upon request to the following agencies:

- State Chancellor's Office
- Federal and State Governments
- Parties designated by the District

Describe the range of professional services performed by the local office

The range of activities performed by our San Diego office include audit, tax and consulting services. We have two partners who specialize in California Community College District audits, which comprise the majority of our governmental audit practice. We are recognized throughout the State of California as an education and governmental auditing firm. In addition to California Community College District audits, we specialize in audits of K-12 School Districts, charter schools, foundations, not-for-profits, and private businesses. We also work with non-profit organizations in the area of tax, audit and accounting services. Our dedicated governmental team audits California Community Colleges year-round which means we are flexible in scheduling and are always responsive to client needs. Our educational audit partners provide direct cell phone numbers to all clients, and pride themselves on being available 24/7 for any client need.

Peer Review

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

COMPANY QUESTIONNAIRE, continued

Provide disclosure statement required by the Audit Standards

We will conduct the audit in accordance with:

- Auditing Standards Generally Accepted in the United States of America
- Government Auditing Standards, Issued by the Comptroller General of the United States
- Uniform Administrative Requirements, CFR Chapter 2, Part 200 (formerly A-133)
- California Community Colleges Contracted District Audit Manual (CDAM)
- California Community Colleges Budget and Accounting Manual (BAM)
- Student Attendance Accounting Manual
- Auxiliary Organizations, Requirements for Accounting, Reporting, and Auditing
- California Education Code, Title 5, California Code of Regulations, published by the Publications Section of the Department of General Services
- Guidelines for Financial and Compliance Audits of Federally Assisted Programs, published by the U.S. General Services
- AICPA Audit and Accounting Guide: Audits of the State and Local Governments published by the American Institute of Certified Public Accountants
- Financial Accounting Standards Board and Government Accounting Standards Board
- Examinations of financial records and compliance under Section 41020 of California Education Code
- All other promulgations that apply

We will also perform the following:

- Conduct a pre-audit conference to discuss the timelines and processes for the audit.
- At the completion of each phase of the audit, we will provide a management letter to the Superintendent, or designee(s), detailing all findings and recommendations affecting the financial statements, internal control, accounting system, legality of actions, other instances of noncompliance with laws and regulations, or any other material information.
- Preparation of GASB Statement 34 and 35 adjustments.
- Preparation of all entries (GASB 68, 75, 87, 96, etc.)
- We will provide drafts of the financial statements no later than two weeks after the completion of year-end fieldwork.
- We will provide bound copies and electronic copies of each audit report as requested by management.
- We will submit the final audit no later than December 15th each year for District and Bond Audits and February 28th each year for Foundation Audits. Copies of the audit shall be filed with all appropriate entities as required by the Chancellor's Office, and as published in the California Community Colleges Budget and Accounting Manual.
- The partner and manager of the firm who was involved with the audit will present the results of the District's audit to the Board of Trustees at an approved meeting as requested by District

COMPANY QUESTIONNAIRE, continued

PERSONNEL

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

**“THE MOST
VALUABLE ASSET
WE HAVE IS OUR
PEOPLE”**

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

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

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



Audit Partner John Dominguez, CPA, CFE, CGMA brings over twenty (20) years of accounting and audit experience to CWDL. Mr. Dominguez specializes in California community college district audits. Mr. Dominguez leads the CCD audit division of our firm. As the engagement partner, Mr. Dominguez will be in charge of supervising all facets of the engagement and will be on-site during the fieldwork to oversee the audit. Mr. Dominguez will also be available to attend all meetings with the staff and governing board of the District.

COMPANY QUESTIONNAIRE, continued



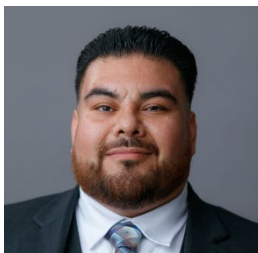
Audit Partner Ben Leavitt, CPA, CFE specializes in auditing governmental agencies and nonprofits. Mr. Leavitt has over seventeen (17) years of audit experience has particularly focused on Federal single audits, community colleges, K-12 school districts and proposition 39 bond audits as well as fraud audits and forensic investigations. Mr. Leavitt has served as the manager on numerous governmental audits including local educational agencies. Mr. Leavitt will be the in-field manager for the audit and serve as a back-up for Mr. Dominguez as needed.



Audit Partner Dennis Maschke, CPA, MBA has over twenty (20) years of experience working in public accounting. He has dedicated 100 percent of his time serving governmental entities. Dennis has extensive knowledge in performing single audits, state specific compliance audits, expenditure limitation reports, and a wide variety of consulting projects. Dennis is currently responsible for overseeing government audits, including supervising staff, compiling financial statement, preparing reports, managing client relations, and assessing client needs. Mr. Maschke will have the responsibility of being the engagement quality control review partner.



Audit Partner Steven Currie, CPA has fifteen (15) years of experience providing accounting and audit services for governmental, private and public entities. Prior to joining CWDL, Steven worked as a Manager for a mid-size California CPA firm providing five (5) years of audit experience primarily related to California K-12 Local Education Agencies and community colleges. In addition, Steven worked for a National CPA firm providing audit services for private, public and not-for-profit entities. Mr. Currie will be assigned as the audit supervisor/in-charge accountant for the audit.



Audit Senior Alex Rivera has over six (6) years of experience providing accounting and audit services for governmental agencies, including community colleges and k-12 school districts (3+ years with the firm). Mr. Rivera will be the on-site senior and work with the District to complete audit workpapers. Prior to joining CWDL, Alex worked in a tax firm providing tax services to individuals and small businesses. Alex graduated from California State University San Marcos with his bachelor's degree in accounting.



Audit Senior Viviana Jimenez has over five (5) years of experience providing accounting and audit services for governmental agencies, community colleges and k-12 school districts. Ms. Jimenez will be onsite and work with the District to complete audit workpapers. Prior to joining CWDL, Viviana worked in the accounting office as a business administrator for a large construction company in Lake Elsinore. Ms. Jimenez earned her Master of Business Administration from the California Baptist University.

COMPANY QUESTIONNAIRE, continued



Audit Senior Najee Corley has over five (5) years of experience providing accounting and audit services for governmental agencies, including school districts, community colleges and municipal entities (3+ years with the firm). Mr. Corley will be onsite and work with the District to complete audit workpapers. Prior to joining CWDL, Najee worked as an associate with a top ten accounting firm within Arizona. Najee earned his bachelor's degree in Accountancy from Kennesaw State University.



Audit Associate Dinora Gonzalez has four (4) years of experience providing accounting and audit services. Ms. Gonzalez will be onsite and work with the District to complete audit workpapers. Prior to joining CWDL, Dinora worked as a senior account manager for a large eCapital corporation. Ms. Gonzalez earned her Master of Business Administration from the California Baptist University.

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

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

Audit Resumes - Listed on the succeeding section are the resumes of the management team that will be assigned to your audit. As mentioned above, all associates assigned to your audit have considerable Community College District audit experience and are licensed CPAs.

COMPANY QUESTIONNAIRE, continued

OTHER AUDITS

CWDL has considerable experience working with California Education Agencies throughout the state of California and Arizona. At CWDL we currently manage the audits of over 35 community college districts, 50 Proposition 39 bonds, 100 K-12 school districts plus over 40 nonprofit organizations. We offer the District our expertise in California school finance. **Below is a listing of California Community College District clients that our same leadership team designated for this engagement are currently working with:**

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

At CWDL we have the ability to provide additional services related to auditing, accounting, management, and forensics. With our experienced team, we are often called upon by our clients to perform additional procedures. Specifically, our partners have performed forensic bond audit services, management consulting over capital assets, accounting for attendance and associated student bodies, and other related consulting for our Community College District and K-12 clients.

COMPANY QUESTIONNAIRE, continued

COMPUTER AUDITS

CWDL has extensive experience auditing computerized systems commonly used by K-12 school Districts. We are experienced with the use of the CGI Advantage BEST system as many of our clients throughout Los Angeles County use this system. With auditor login, we are able to perform many of our sample selections and testing independently, saving the District time and ensuring an efficient and effective audit. In addition to BEST, we are deeply knowledgeable on other systems including QSS and other commonly used electronic systems. We employ state of the art auditing technology to further leverage our clients ability to provide and receive meaningful audit results from a data driven approach.



JOHN DOMINGUEZ

Partner

PROFILE

Mr. Dominguez specializes in audits and consulting engagements of community colleges and school districts. He has over twenty (20) years of audit and consulting experience. He is the managing principal in-charge of the government practice at CWDL. Mr. Dominguez has spoken at various community college and school district conferences on upcoming GASBs and internal control procedures. He is a licensed CPA in the State of California and had earned his degree from San Diego State University.

CONTACT

PHONE:
619-729-7069

WEBSITE:
www.cwdl.com

EMAIL:
jdominguez@cwdl.com

HOBBIES

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

CLIENTS SERVED DURING CAREER

Community College Districts

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

School Districts

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

Amongst more not listed



BEN LEAVITT

Partner

CLIENTS SERVED DURING CAREER

Community College Districts

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

School Districts

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

Municipalities and Other Governments

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

Amongst more not listed

PROFILE

Mr. Leavitt specializes in audits and consulting engagements of community colleges, school districts and other nonprofit organizations. He has over seventeen (17) years of audit and consulting experience. Mr. Leavitt has also performed many forensic audits and investigations. He is a certified CFE and CPA both in the State of Arizona and California. Mr. Leavitt annually attends school finance conferences and workshops. Mr. Leavitt graduated from California State University San Marcos with Honors, earning a bachelor's degree in Business Administration, Option Accountancy

CONTACT

PHONE:
858-472-0216

WEBSITE:
www.cwdl.com

EMAIL:
bleavitt@cwdl.com

HOBBIES

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



PROFILE

Mr. Maschke specializes in audits and consulting engagements of school districts and municipal entities. He has over twenty (20) years of audit and consulting experience. He has spoken at numerous AASBO, GFOA and ASCPA events and has been published in the ASCPA magazine. Mr. Maschke joined CWDL on August 1, 2012, after a 13-year career with a top ten accounting firm. He is a licensed CPA in the State of Arizona and had earned his MBA from Davenport University.

CONTACT

PHONE:
480-678-7462

WEBSITE:
www.cwdl.com

EMAIL:
dmaschke@cwdl.com

HOBBIES

- Spending time with Family
- Golf
- Continuous Education

DENNIS V MASCHKE

Partner

CLIENTS SERVED DURING CAREER

Unified School Districts

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

Elementary School Districts

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

High School Districts

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

CTEDs

Central Arizona Valley Institute of Technology
East Valley Institute of Technology
Cochise Technology District
Cobre Valley Institute of Technology

Charter Schools

Shonto Governing Board of Education, Inc.
Steppingstones Academy
Paradise Education

Municipalities

Town of Youngtown
Town of Star Valley
Town of Paradise Valley
Town of Tombstone
Town of Huachuca City

Amongst more not listed



PROFILE

Mr. Currie specializes in audits and consulting engagements of community college and school districts. He has fifteen (15) years of audit and consulting experience. Prior to joining CWDL, Steven worked as a Manager for a mid-sized California CPA firm providing over five (5) years of audit experience primarily related to California K-12 and Community Colleges. In addition, Steven worked for a National CPA firm providing audit services for public, private and not-for-profit entities. Steven is a licensed CPA in the State of California and earned his degree in accounting from San Diego State University.

CONTACT

PHONE:
619-504-5317

WEBSITE:
www.cwdl.com

EMAIL:
scurie@cwdl.com

HOBBIES

- Family
- Motorsports
- Mountain bikes
- Construction

STEVEN CURRIE

Partner

CLIENTS SERVED DURING CAREER

Community College Districts

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

School Districts

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

Charter Schools

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

Amongst more not listed

COST FILE

Below is a schedule detailing our **all-inclusive annual audit fees** for the years ending June 30, 2026 through June 30, 2030.

CWDL Fee Schedule

District Audit - All Funds (Including HEERF Audit)								
<u>Engagement Role</u>	<u>Estimated Hours</u>	<u>Billing Rates</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>	<u>2029-30</u>	
Partner	133	\$ 195	\$ 25,935	\$ 26,713	\$ 27,514	\$ 28,340	\$ 29,190	
Manager	135	155	20,925	21,553	22,199	22,865	23,551	
Senior	128	135	17,280	17,798	18,332	18,882	19,449	
Staff	128	115	14,720	15,162	15,616	16,085	16,567	
Secretarial	2	45	90	93	95	98	101	
Totals	526		78,950	81,319	83,758	86,271	88,859	
Less Courtesy Discount to Quoted Fee			(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	
Maximum Annual Fee			\$ 68,950	\$ 71,319	\$ 73,758	\$ 76,271	\$ 78,859	
Foundation Audit								
<u>Engagement Role</u>	<u>Estimated Hours</u>	<u>Billing Rates</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>	<u>2029-30</u>	
Partner	23	\$ 195	\$ 4,485	\$ 4,620	\$ 4,758	\$ 4,901	\$ 5,048	
Manager	23	155	3,565	3,672	3,782	3,896	4,012	
Senior	25	135	3,375	3,476	3,581	3,688	3,799	
Staff	22	115	2,530	2,606	2,684	2,765	2,848	
Secretarial	1	45	45	46	48	49	51	
Totals	94		14,000	14,420	14,853	15,298	15,757	
Less Courtesy Discount to Quoted Fee			(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	
Maximum Annual Fee			\$ 12,000	\$ 12,420	\$ 12,853	\$ 13,298	\$ 13,757	
Measure MM Bond Audit								
<u>Engagement Role</u>	<u>Estimated Hours</u>	<u>Billing Rates</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>	<u>2029-30</u>	
Partner	19	\$ 195	\$ 3,705	\$ 3,816	\$ 3,931	\$ 4,049	\$ 4,170	
Manager	20	155	3,100	3,193	3,289	3,387	3,489	
Senior	21	135	2,835	2,920	3,008	3,098	3,191	
Staff	18	115	2,070	2,132	2,196	2,262	2,330	
Secretarial	1	45	45	46	48	49	51	
Totals	79		11,755	12,108	12,471	12,845	13,230	
Less Courtesy Discount to Quoted Fee			(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	
Maximum Annual Fee			\$ 9,755	\$ 10,108	\$ 10,471	\$ 10,845	\$ 11,230	
Total All-Inclusive Annual Fee			\$ 90,705	\$ 93,846	\$ 97,082	\$ 100,414	\$ 103,846	

For the duly filled **Cost File** form, please refer to the "Attachment" section of this report.

NON-COLLUSION AFFIDAVIT



PURCHASING &
MATERIAL MANAGEMENT

INDEPENDENT AUDIT SERVICES
RFP #08-25

NON-COLLUSION AFFIDAVIT

TO BE EXECUTED BY BIDDER AND SUBMITTED WITH PROPOSAL
John Dominguez, being first duly sworn, deposes and says that he or she is Partner of the party making the foregoing bid that the bid is not made in the interest of, or on behalf of, any undisclosed person, partnership, company, association, organization, or corporation; that the bid is genuine and not collusive or sham; that the Bidder has not directly or indirectly induced or solicited any other Bidder to put in a false or sham bid, and has not directly or indirectly colluded, conspired, connived, or agreed with any Bidder or anyone else to put in a sham bid, or that anyone shall refrain from bidding; that the Bidder has not in any manner, directly or indirectly, sought by agreement, communication, or conference with anyone to fix the bid price of the Bidder or any other Bidder, or to fix any overhead, profit, or cost element of the bid price, or of that of any other Bidder, or to secure any advantage against the public body awarding the contract of anyone interested in the proposed contract; that all statements contained in the bid are true; and, further, that the Bidder has not, directly or indirectly, submitted his or her bid price or any breakdown thereof, or the contents thereof, or divulged information or data relative thereto, or paid, and will not pay, any fee to any corporation, partnership, company association, organization, bid depository, or to any member or agent thereof to effectuate a collusive or sham bid.

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

BIDDER CWDL, Certified Public Accountants
(Type or print complete legal name of Bidder)
BY [Signature]
(Signature)
Name John Dominguez, CPA, CFE, CGMA
(Type or print)
Title Partner

REFERENCES FORM



PURCHASING &
MATERIAL MANAGEMENT

INDEPENDENT AUDIT SERVICES RFP #08-25

REFERENCES

Bidder shall provide a minimum of three (3) verifiable references, preferably from a California public or private educational institution and/or California public agency, its foundations and/or other comparable foundations, with three (3) or more years' experience with the Bidder.

REFERENCE #1	
NAME	West Valley-Mission Community College District
ADDRESS	14000 Fruitvale Ave. Saratoga
CITY, STATE ZIP CODE	CA 95070
TELEPHONE #	(480) 741-2085
PRIMARY POINT OF CONTACT	Ngoc Chim, Associate Vice Chancellor - Finance and Administration
DATES OF SERVICE	FY18 to present
APPROX. FTES	11,300
REFERENCE #2	
NAME	San Mateo County Community College District
ADDRESS	3401 CSM Drive
CITY, STATE, ZIP CODE	San Mateo, CA 94402
TELEPHONE #	(650) 358-6755
PRIMARY POINT OF CONTACT	Bernata Slater, Chief Financial Officer
DATES OF SERVICE	FY21 to present
APPROX. FTES	14,200
REFERENCE #3	
NAME	Mendocino-Lake Community College District
ADDRESS	1000 Hensley Creek Rd.
CITY, STATE, ZIP CODE	Ukiah, CA 95482
TELEPHONE #	(707) 468-3067
PRIMARY POINT OF CONTACT	Joe Atherton, Director of Fiscal Services
DATES OF SERVICE	FY18 to present
APPROX. FTES	2,700

(ATTACH ADDITIONAL SHEETS IF REQUIRED OR DESIRED)

AGREEMENT TO TERMS AND CONDITIONS



PURCHASING &
MATERIAL MANAGEMENT

INDEPENDENT AUDIT SERVICES RFP #08-25

AGREEMENT TO TERMS AND CONDITIONS

Each Bidder must state below whether it accepts the attached Agreement and its attachments (if any) ("Agreement"). Any exceptions must be included, if at all, with Bidder's Proposal submission.

NOTE: Exceptions taken to terms and conditions may be a negative factor in the evaluation of Bidder's Proposal or disqualification.

Initial the Appropriate Choice, below:

☒ Bidder accepts the form of Agreement without exception.

O R

____ Bidder proposes exceptions/modifications to the form of the Agreement. If this choice is selected, Bidder shall include all of the following:

1. Summarize any and all exceptions to the Agreement.
2. Provide a written explanation to substantiate each proposed exception/modification.

BIDDER _____ CWDL, Certified Public Accountants
(Type or print complete legal name of Bidder)
BY _____
(Signature)
Name _____ John Dominguez, CPA, CFE, CGMA
(Type or print)
Title _____ Partner

SAMPLE AUDIT PLANNING DOCUMENT

MiraCosta Community College District 2025-26 Audit Items Requested Listing - District

Category	Subcategory	ID	Name	Description	State	Due Date	Provided Files	Provided Comments
AUDIT SELECTIONS								
		184	Outstanding Check Selections					
		185	Parcel Tax Warrant Selections					
		189	Bond Bid Selections	Please provide the supporting documents of the selections attached.				
		190	Subsequent Bond Warrants Selections	Please provide the supporting documents of the selections attached.				
		191	Bond Payroll Selections	Please provide the supporting documents of the selections attached.				
	Interim Selections							
		151	Warrant Selections					
		152	Bond Warrant Selections					
		153	Cash Receipt Selections					
		154	Payroll and HR Selections					
		155	New Hire Selections					
		156	Termination Selections					
		157	SFA - Student Eligibility Selections					
		158	SFA - Verification Selections					
		159	SFA - R2TA Selections					
		160	DSPS Student Selections					
		161	DSPS Expenditure Selections					
		162	Student Residency Selections					
		163	Student Athlete Selections					
		164	Positive Attendance Selections					
		165	Dual Enrollment - CCAP Student Selections					
		177	Dual Enrollment - CCAP Agreements					
		178	Credit Card Selections					
		179	State Fiscal Recovery Funds					
		180	SCFF - success selections					
		181	Bid Selections					
		182	SCFF supplemental					
	Year-End Selections							
		166	Subsequent Warrant Selections					
		167	Accounts Receivable Selections					
		168	Prepaid Selections					
		169	Accounts Payable Selections					
		170	Unearned Revenue Selections					
		186	subsequent cash receipts					
INTERIM AUDIT REQUESTS								
	Priority Items							
		1	Cash Receipts	Cash receipts logs/register for all cash collection activities, including District and all decentralized cash collection points.				
		2	Expenditures - Warrants	7/1 to current warrant register for all funds (preferably in excel, if available).				
		3	Expenditures - Credit Cards	Credit card statements for the months of August 2023 and February 2024.				
		4	Federal Compliance - Student Eligibility	For Student Financial Aid programs please provide listing of all disbursements by award type (PELL, FSEOG, FWS, DL). Please remove social security numbers and include only student name/				
		5	Payroll/HR - New Hires	Listing of all new hires during fiscal year 2023-24. Please indicate if full or part-time.				
		6	Payroll/HR - Terminations	Listing of all employees terminated during 2023-24. Please indicate if full or part-time.				
		7	Expenditures - Payroll/HR	Payroll Reports for the Months of August 2023 and February 2024.				
		8	State Compliance - 320 Section Detail	CCPS 320 section detail report - electronic report for all census types (weekly, daily, actual hours, alternative attendance, dual census data courses) used at the district P2 period. We would				
		9	Bond Warrants (If Applicable)	Warrant listing for the bond funds (if applicable) from July 1 through the date of fieldwork.				
		10	Procurement - RFPs	Summary listing of all bids and RFPs awarded from July 1 through the date of fieldwork.				
		11	Procurement - Charge Orders	Please provide a listing of all fiscal year 2023-24 charge orders for all projects active during the fiscal year.				
	State Compliance							
		12	Dual Enrollment - CCAP Courses	Listing of all schools participating in Dual Enrollment under a CCAP agreement during fiscal year 2023-24.				
		13	Dual Enrollment - CCAP Students	Listing of CCAP students by term for fiscal year 2023-24.				
		14	Dual Enrollment - PE Courses	Listing of Physical Education courses with total FTEs and total dual enrollment FTEs. This is only for courses not occurring at a high school campus during the regular school day.				
		15	Academic Calendar	Academic Calendar for 2023-24.				
		16	Class Schedules	Class schedule for all terms during 2023-24 for all locations. Please provide URL link if available online.				
		17	Course Catalog	Course catalog for 2023-24. Please provide URL link if available online.				
		18	Apportionment for Activities Funded from Other Sources	List of all Instructional Service Agreements for which apportionment is claimed. In addition, please provide the number of FTEs claimed for each course. For each ISA, please provide the foll				
		19	Student Athlete Listing	Listing of all student athletes in credit courses during 2023-24 by campus.				
		20	SCFF Data Management	District policies and procedures over data management, including procedures over MIS and CCPS-320 reporting, supplemental allocation metrics, and student success allocation metrics.				
		21	SCFF Supplemental Allocation Metrics - Prior Year Test	Fiscal year 2022-23 supplemental headcount data for all S&B students, Pell Grant recipients, and Promise Grant Recipients. Please provide summary by each metric in addition to students				
		22	SCFF Success Allocation Metrics - Prior Year Testing	Fiscal year 2022-23 success headcount data for all students, Pell Grant recipients, and Promise Grant recipients who achieved the following: Associate Degree for Transfer (ADT), Associate D				
		23	Prop 10 and 51 - State Bond Funded Projects	State reimbursement claim forms submitted during fiscal year 2023-24. In addition, please provide the expenditure reports to support the claim forms submitted.				
		24	DSPS - Students	Listing of the DSPS students claimed for apportionment for fiscal year 2023-24. (Note: please ensure the list provided is the list that was submitted to the Chancellor's Office for apportionm				
		25	DSPS - Expenditure	Detailed expenditure report for the DSPS program for fiscal year 2023-24.				
		26	Apprenticeship Related and Supplemental Instruction	If the district is being reimbursed for RSI funds, please provide us with a listing of all student counts that are being claimed for reimbursement. If the district participates in an isolated Appr				
		27	State Fiscal Recovery Fund(s) - Student Eligibility	List of students during fiscal year 2023-24 that received State Fiscal Recovery Fund emergency financial assistance grants.				
		28	State Fiscal Recovery Fund(s) - Expenditures	Please provide detail of expenditures for fiscal year 2023-24.				
		29	State Fiscal Recovery Fund(s) - Award Code	Please provide student award codes used to request SFRR emergency financial assistance grants for MIS reporting.				
	General Items							
		30	Credit Card Listing & Policy	Listing of credit cards, credit card holders names, credit card limit amounts, and a copy of the most recent credit card policy.				
		31	Salary Schedules	Salary schedule for fiscal year 2023-24. Please provide the URL link if available online.				
		32	Capitalization Policy	Summary of the District's capitalization policy under GASB 34/35.				
		33	Chart of Accounts	Most recent chart of accounts.				
		34	Form 700s	Board and Administrator Form 700 Statements of Economic Interests (most recent available).				
		35	Board Minutes	Board minutes for 2023-24. Please provide hard copy of any minutes/agendas, if not available online.				
		36	Audit Committee Minutes	If applicable, audit committee minutes for 2023-24. Please provide URL link if available online.				
		37	External Examinations	Copies of any audit reports resulting from examinations by Federal, State and local agencies during the year and the District's responses, if applicable.				
		38	Accreditation	Copy of the latest Accreditation Report for each college. Please indicate date of next Accreditation visit.				
	Long-Term Liabilities							
		39	Debt Agreements	Official statements for any current bond, COP, or other long-term debt issuances during fiscal year 2023-24. Please provide semi-annual principal and interest schedules as provided by the				
		40	Long-Term Debt - Fiscal Agent Contact Information	Please provide us the contact information for the District's fiscal agent.				
	Student Financial Aid							
		41	G6 drawdown detail by program	Annual G6 drawdown detail for the following programs: PELL, FSEOG, LOANS and Federal Work Study. You can obtain this by running the "External Award Activity Report" in the G6 system.				
		42	Financial Aid Disbursement Schedule	Please provide the District's formal disbursement schedule as it relates to student financial aid (PELL, FSEOG, LOANS, FWS).				
		43	Signed copy of FISAP	Signed copy of the fiscal year 2023-24 FISAP along with backup detail for the figures reported in the FISAP.				
		44	COO Origination/Disbursement Status	Please provide listing of COO origination and/or disbursement record acknowledgements that indicate student status as: Rejected, Accepted with Corrections, or Accepted as of July 1 thro				
		45	Earning/Matching Detail	1 - Detail for FSEOG and FWS match or copy of the waiver; 2 - Earning/Matching backup for 7% of FWS or waiver; 3 - Did the district have a Job Location and Development (JLD) program?				
		46	Special Tests and Provisions - Verifications	1 - Listing of all students that required verification; 2 - District's written policies and procedures for verifying student applications and verify that they meet the requirements of 34 CFR 668.1				
		47	Special Tests and Provisions - Return to Title IV	Listing of all students with a return to Title IV during fiscal year 2023-24.				
		48	Special Tests and Provisions - Gramm-Leach-Bliley Act	Memo/detail on the District's compliance with the requirements of the Gramm-Leach-Bliley Act - student information security. The information should cover the elements as required by 16 C				
		49	Special Tests and Provisions - ECAF	Eligibility and Certification Approval Report that is in place for the 2023-24 fiscal year.				
		50	Special Tests and Provisions - Excess Cash	Does the District submit drawdowns in advance or on the reimbursement basis? If in advance please provide report/reconciliation to evidence the requirements of the excess cash compon				
		51	Special Tests and Provisions - Enrollment Reporting	1 - Summary of the District procedures for updating student status for PELL and Loan recipients - how often are updated provided; 2 - Please provide a list of PELL & Direct Loan students whi				
		52	Special Tests and Provisions - SCHETS Report	Please provide an Enrollment Submittal File Tracking Report (SCHETS) for the 2023-24 fiscal year.				
		53	Special Tests and Provisions - Satisfactory Academic P	Please provide the District's published satisfactory academic progress policy.				
		54	Special Tests and Provisions - Student Loans	1 - Provide documentation to confirm that the District has implemented a Direct Loan quality assurance system; 2 - Confirm Perkins Loans as N/A - if applicable provide documents to supp				
		55	Special Tests and Provisions - Third Party Administrat	Did the District use a third party administrator for servicing SFA, or was a third party paid a commission for enrollment of students in SFA programs? Please provide copy of contract with th				
		56	Special Tests and Provisions - Institutional Eligibility	Provide data/summary to confirm the District was eligible to participate in Title IV programs based on its 1 - correspondence courses percentage; 2 - incarcerated percentage; 3 - ability-to-b				
		183	Listing of outstanding checks	please provide a listing of all outstanding SFA checks.				
		194	Internal Controls over Federal Awards	Please provide evidence of Formal Documented Review Process for B R2TA calculations (Meritt and Berkeley) Student award packaging (Berkeley) Students selected for verification by the Di				

SAMPLE AUDIT PLANNING DOCUMENT, continued

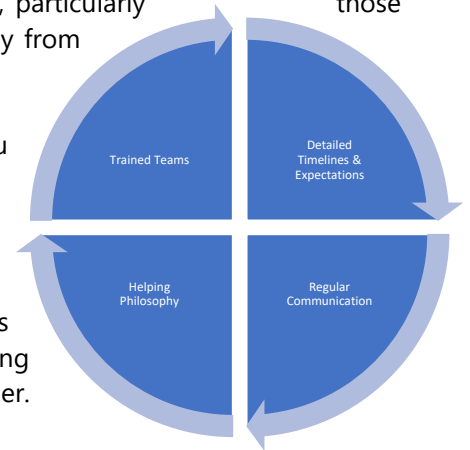
YEAR END AUDIT REQUESTS			
Federal Compliance			
187	HEERF	Please provide HEERF expenditure listing	
188	HEERF	Please provide filed extension for HEERF funds. No Cost Extension (NCE) extension	
Priority Items			
57	Trial Balance - Final	Final fiscal year 2023-24 trial balances for all funds.	
58	Fiduciary Funds - Trial Balance and Financials	Trial Balances, balance sheet and income statement as of June 30, 2024 for all fiduciary accounts, including cash, inventory, accounts receivable, and accounts payable balances (ASB, Student Accounts, etc.)	
59	Enterprise Funds - Trial Balance and Financials	Trial balances and financial information as of June 30, 2024 for the bookstore, cafeteria, and any other enterprise funds, if applicable.	
60	CCFS-311	CCFS-311 - please provide final signed version when available	
61	Subsequent Warrant Register	Warrant register from July 1, 2024 to the most recent warrant register available.	
62	Subsequent Cash Receipts	Cash Receipt or Deposit report detailing all amounts received from July 1, 2024 through the date of fieldwork.	
63	Federal Compliance - SEFA	Schedule of Expenditures of Federal Awards (SEFA) detail and summary for presentation in the audit report.	
64	State Compliance - SESA	Schedule of Expenditures of State Awards (SESA) for all funds as presented in the audit report. This should include entitlement amounts, cash received, accounts receivable, accounts payable	
192	Workers Comp Actuarial - Claims Liability		
193	Interest Rate Swap	Please provide Swap Financial Group LLC June 30, 2024 swap rate reports	
General Items			
65	Commitments or Contingencies	Indication of whether any commitments or contingencies exist (not already recorded as accounts payable in trial balance) as of June 30, 2024. Examples include subsequent bond issuance	
66	Organization Page - Report	Please update the attached excel board member and administration listing as you want presented in the audit report.	
67	Form 700s	Most recently available Form 700 Statements of Economic Interest for Board members and administration (only provide changes to those provided during interim)	
68	Funds	Schedule of funds created and funds closed during the fiscal year. If any, also, please provide a brief explanation of the purpose of each new fund.	
69	Attorney Listing	Names and addresses of all attorneys used and a general description of the nature of legal work they perform.	
70	Financial Statement	BOGG/Promise Grant Fee waiver totals for fiscal year 2023-24.	
71	Functional Expense	If a statement of functional expense is presented in the audit report, please provide all expenses by function/activity.	
72	Economic Factors & Budgetary Highlights	District budgetary highlights and economic factors as it relates to the District's MD&A for financial statement presentation.	
73	Manual Journal Entries	Listing of 1) all journal entries for the fiscal year (please include any backdated journal entries that were entered subsequent to year-end); 2) Transaction detail that agrees to the trial balance	
74	Construction commitments	Balance of construction commitments not paid or accrued as of June 30, 2024 for presentation in the audit report.	
75	Reports - JPA Information	Copy of the audited financial statements of any JPA in which the District holds membership for financial statement disclosure. Financials may be one year in arrears due to timing of when it	
76	Contributions - JPA Information	Please provide contributions made to each JPA for the 2023-24 fiscal year.	
Cash and Investments			
77	Cash & Investments - Schedule of Cash Balances	Listing of all bank account and book balances as of fiscal year end.	
78	Cash in County Treasury	June 30, 2024 cash in county statements and reconciliations for all funds to the District's trial balance.	
79	Cash & Investments - Bank Statements	Copies of the June 30, 2024 and July 31, 2024 bank statements.	
80	Cash & Investments - Bank Reconciliations	Reconciliations for all bank accounts as of June 30, 2024 and July 31, 2024.	
81	Cash & Investments - Cash with Fiscal Agents	Reconciliation of Cash with Fiscal Agent at fiscal year end.	
82	Investments	Investment reports with a description of each investment held outside the County treasury (OPEB, Pension, etc.) and a financial institution statement that shows cost and fair market value of	
Accounts Receivable			
83	Accounts Receivable - Detail Listing	A detailed report showing the A/R balance at June 30, 2024 and how much of the balance has been collected prior to the date of fieldwork.	
84	Accounts Receivable - Backup	Backup for all accounts receivable accruals in excess of \$250,000.	
85	Accounts Receivable - Sources	Breakout of accounts receivable by source (e.g., Federal Government, State/Categorical Aid, State Lottery, Other State Sources, Interest, Students Receivable, etc.).	
86	Accounts Receivable - Student Receivables	Detail report showing total of student accounts receivable as of June 30, 2024.	
87	Allowance for Bad Debt	Support for the District's calculation of allowance for bad debt.	
Prepaid Expenses			
88	Prepaid Expenses	A detailed report showing Prepaid Expense balance at June 30, 2024 (report should include individual expense detail that make up balance).	
Capital Assets			
89	Capital Assets & Inventory - Roll forward	Complete roll forward of Fixed Asset Activity using prior year ending balances as disclosed in your audit report as a beginning balance. Provide detail schedule of purchases and deletions du	
90	Capital Assets & Inventory - WIP detail	Detail of deletions to construction in progress to identify transfers to other asset classes or expensed amounts. Also, please provide a schedule to show how WIP transfers out were allocated	
Inventory			
91	Inventory	June 30, 2024 warehouse inventory detail listing, also showing any adjustments made to the year-end general ledger balance (bookstore inventory and cafeteria inventory).	
Accounts Payable & Accrued Expenses			
92	Accounts Payable (AP)	A detailed report showing the accounts payable balance as of June 30, 2024 for all AP accounts (report should include individual expense detail that make up balance).	
93	Payroll & Benefits Accrual	Please provide the District's support for the balance of accrued payroll and benefits as of June 30, 2024.	
Unearned Revenues			
94	Unearned Revenues	A detailed report showing unearned revenue balance at June 30, 2024.	
95	Unearned Revenues	Breakout of unearned revenues by source (e.g., Federal Financial Assistance, State/Categorical Aid, Enrollment Fees, Capital Projects, etc.)	
Long-Term Liabilities			
96	Debt Agreements	Copies of any new debt agreements since our interim work, including semi annual interest payment schedules.	
97	Debt Payments	Support related to principal payments for the 2023-24 year.	
98	Reports - OPEB Actuary Report	Copy of actuarial report for the year ending June 30, 2024.	
99	OPEB - Benefit Description	Confirm the benefits provided under the OPEB plan. See prior year OPEB footnote for description and let us know if any changes.	
100	OPEB - Covered payroll	Covered payroll (Annual compensation, including benefits, paid to active employees covered under the District's OPEB plan)	
101	OPEB - Trust Contributions	Support for transfers to the District's irrevocable trust (if any).	
102	OPEB - Employer Contributions	Payroll expenses during 2023-24 for OPEB benefits (including amounts transferred to irrevocable trust).	
103	Payroll - STRS / PERS FN Support	STRS and PERS employee/employer contributions summary for the fiscal year.	
104	Payroll - Early Retirement Incentive Program /SERP	Details of Early Retirement Incentive Program, if any.	
105	Payroll - Other retirement plans	Details of any Alternative Retirement Plan options offered during the current year.	
106	Compensated Absences Detail	Detail of compensated absences (vacation and comp time) and banked overtime time. This should include total hours and rates as of June 30, 2024.	
107	Vacation / Comp policy	Explanation of compensated absences exceeding the maximum hours to be accrued as outlined in the District's vacation and comp time policy, if applicable.	
108	Short-Term Borrowing	Schedule for any other short term borrowing (TRANS, county loan, etc.).	
GASB 87 - Lessee Requests			
109	Copier Leases	Listing of all copier leases and copies of lease agreements and payment schedules (detailing principal and interest payments for all future periods).	
110	Building Leases	Listing of all building leases and copies of lease agreements and payment schedules (detailing principal and interest payments for all future periods).	
111	Vehicle Leases	Listing of all vehicle leases and copies of lease agreements and payment schedules (detailing principal and interest payments for all future periods).	
112	Other Leases	Listing, agreements and payment schedules for all other leases for the District (detailing principal and interest payments for all future periods).	
GASB 87 - Lessor Requests			
113	Buildings	Listing of all buildings the District leases out. Please provide copies of the lease agreements and payment schedules (detailing principal and interest payments for all future periods).	
114	Other Leases	List of all other leases in which the District is the lessor (detailing principal and interest payments for all future periods).	
GASB 96 - Subscription-Based Information Technology Arrangements (SBITA)			
115	I.T. Subscription Arrangements	Please provide a listing of all information technology subscription arrangements greater than 1 year. Please provide copies of the subscription arrangements and payment schedules.	
Revenues			
116	Revenue - Tax Reconciliation	Reconciliation of County Local Property Tax Revenue reports to the general ledger.	
117	Reports - General Apportionment calculation	District's calculation of the State General Apportionment Revenue and support for any IF accruals as of June 30, 2024.	
118	Reports - Lottery Remittance Advice	Lottery Revenue Remittance Advice for the 4th quarter of the fiscal year. Support for lottery accounts receivable entry recorded at year-end and reconciled to the general ledger.	
119	Reports - Enrollment fee revenue report	Please provide California Community Colleges Enrollment Fee Revenue Report, Apportionment - Annual and supporting worksheets.	
120	Revenues - Federal Categorical	Grant and award letters for all federal categorical funds with 2023-24 expenditures in excess of \$500,000.	
121	Revenues - County Interest	Support for 2023-24 County Treasury Interest apportionments.	
Interfund Activities & Other Financing Sources/Uses			
122	Interfund Activity	Detailed listing of interfund activity, including transfers in/out during the 2023-24 fiscal year, and due to/from balances for all funds at June 30, 2024. These interfund balances should net	
123	Other Financing Sources/Uses	Please provide a GL detail listing of all other financing sources/uses as of June 30, 2024.	
Fund Balance/Net Position			
124	Fund Balance	Explanation for any restatements made to the beginning balances, if applicable.	
State Compliance			
125	50 percent calculation and support	Supporting documentation/reports for Analysis of Compliance with the 50 Percent Law. This should be the underlying records used to prepare the 50 percent law calculation.	
126	50 Percent Calc - Instructional Aid	GL detail listing of instructional aid salaries (Objects 22XX and 24XX) allocated to the Salaries of Classroom Instructors.	
127	50 Percent Calc - Admin Salaries/Benefits	GL detail listing of administrative salaries and benefits allocated to Salaries of Classroom Instructors, if applicable.	
128	50 Percent Calc - Reassigned Time	Listing of instructors that have non-instructional assignments or that are on reassigned time for administrative purposes, if applicable.	
129	50 Percent Calc - Instructional Salaries	GL detail of all salaries (Objects 11XX and 13XX) included in the Salaries of Classroom Instructors.	
130	50 Percent Calc - Capital Outlay	Detail of Object Code 61XX "Capital Outlay Equipment," if applicable.	
131	50 Percent Calc - Benefits	GL detail for all Benefit charges (Objects 30XX) to Salaries of Classroom Instructors.	
132	Reports - GANN LIMIT	GANN limit worksheet and supporting schedules for fiscal year end.	
133	Education Protection Account	Please provide the following: 1) Board meeting minutes for the adoption of the EPA plan; 2) Board Adopted EPA Spending Plan; 3) 2023-24 Expenditure detail for EPA funds.	
134	Scheduled Maintenance	GL Detail of District expenditures open for Operations and Maintenance of Plant (Activity 5500) in the General Fund as of June 30, 2024.	
135	Scheduled Maintenance	If applicable, please provide the District's Scheduled Maintenance and Special Repairs block grant expenditures as of June 30, 2024.	
136	CCFS - 320 Annual Report	Annual CCFS-320 certified report.	
137	CCFS - 320 Report	If applicable, CCFS 320 detail of real if submitted - we will need to understand the nature and reasons for resubmission.	
138	Student Rep Fee - Notification	District's communication of student representation fee and option to opt-out.	
139	Student Rep Fee - Ledger	Reconciliation of all students who did not opt out of the \$2 rep fee during 2023-24. This report should be broken out by the number of students and tie out to the District's totals per the O	
140	Covid-19 Response Block Grant - Reporting	Please provide total Prop 98 allocation amounts and final expenditures report provided to the Chancellor's Office that agrees to the general ledger for the program.	
141	State Fiscal Recovery Fund(s) - Reporting	Copies of quarterly and annual reports submitted to the Chancellor's Office during 2023-24.	

OPTIONAL ADDITIONAL MATERIALS

AUDITOR TRANSITION

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

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



AUDIT APPROACH SUMMARY

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

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

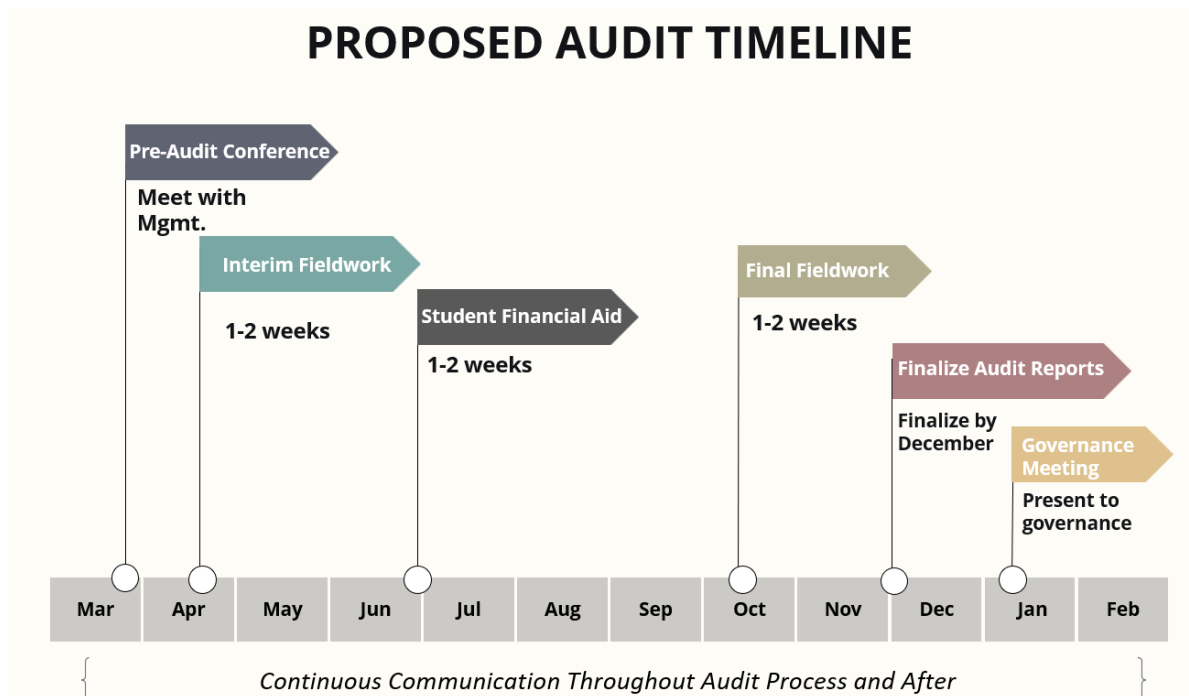
CWDL is well versed in all GASB standards applicable to our clients. Each year we discuss new standards with our clients and help develop a roadmap for implementation.

OPTIONAL ADDITIONAL MATERIALS, continued

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

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

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



OPTIONAL ADDITIONAL MATERIALS, continued

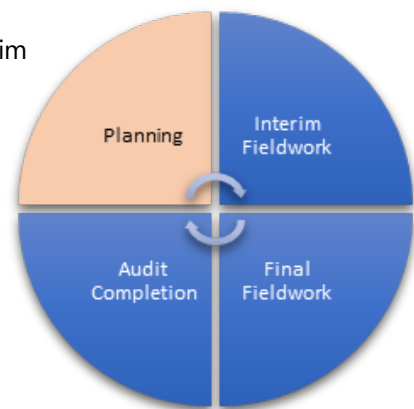
Phase	Timing	Proposed Work	Percentage of Work Done
Pre-audit & Planning	March	Pre-audit conference and District engagement planning	10%
Interim Fieldwork	April/June	Site testing, test of controls, state compliance, federal compliance. Student Financial Aid testing in late June or early July.	45%
Year-end Fieldwork	October	Balance sheet, revenues and expenditure testing, and completion of state/federal compliance	40%
Audit Completion	November/December	Reports drafted and provided to management for review. Upon approval, reports submitted to all agencies. Board Presentation at dates designated by the District.	5%

Pre-audit & Planning Phase

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

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

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



OPTIONAL ADDITIONAL MATERIALS, continued

Interim Fieldwork Phase

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

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

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



Year-end Fieldwork Phase

We will begin our year-end fieldwork once the entity has closed their accounting records and provided the final TB and Annual 311 report. This phase will take place during September or October as agreed upon by the District. During this phase, we plan to:

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

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



OPTIONAL ADDITIONAL MATERIALS, continued

Audit Completion Phase

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

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

As noted in our statement of understanding, we will provide the District with completed financial statement drafts no later than two weeks after the completion of year end fieldwork with the final audit report submitted to the District in November or as specified by the District. We will deliver the reports to all appropriate entities as specified by the Chancellor's Office and District no later than the first week of December each year.

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



OPTIONAL ADDITIONAL MATERIALS, continued

USE OF TECHNOLOGY

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

Additionally, the use of computer assisted audit techniques (CAAT) software helps to expedite the audit process. We will make efforts to take advantage of your systems to help facilitate the audit as efficiently and effectively as possible. This will enable us to maximize productivity during scheduled fieldwork and minimize follow-ups. The following list provides detail on the use of CAAT software CWDL uses:

- **ProSystems FX Engagement** – This is the firms paperless audit product. This allows us to work electronically and save both the time and effort associated with maintaining and storing paper. In addition, this program allows us to take the District's trial balance and import into the system to produce financial statements and various reports that are used for testing of account balances.
- **Interactive Data Extraction and Analysis (IDEA)** – IDEA is a statistical data analysis tool that has the ability to import data from all file types. IDEA utilizes powerful, built-in tools designed increase the audit automation process. Some examples of data extraction and analysis include the ability generate statistical samples, extract data from sources, or build reports based upon testing.
- **Suralink Client Portal** – Our client portal provides a dynamical PBC list, assignment workflow, and a secure file hosting that allows us to provide a more efficient and organized engagement. The portal provides access anytime, anywhere to view or upload documents anywhere in which your connect to the internet. The portal also allows a two-way communication between the District and Firm and provides access to all your documents in a single place.



OPTIONAL ADDITIONAL MATERIALS, continued

INSURANCE

CWDL has errors and omissions insurance, property and liability, workers' compensation insurance, and automotive and will indemnify and hold harmless the District from and against all losses and claims in the execution of our work or the consequences of any negligence or carelessness on our part. We carry a minimum of \$2,000,000 in professional liability insurance. **The Certificates of Insurance are available under the attachments section of this report.**

Additionally, the professional liability insurance will protect from claims arising out of the performance of professional services caused by a negligent act, error or omission of the Auditor, or act for which the Auditor is legally liable, shall be provided in an amount of not less than \$1,000,000 per claim. The professional liability insurance shall remain in full force and effect for a minimum period of two (2) years after the termination of the contract.

ATTACHMENTS

EDWARD A. ROSE, JR.

CERTIFIED PUBLIC ACCOUNTANT, P.C.

(LICENSED IN TEXAS, CALIFORNIA, & NEVADA)

ONE HARBOUR SQUARE
3027 MARINA BAY DRIVE, SUITE 208
LEAGUE CITY, TEXAS 77573

edrose@edroseattorneycpa.com

OFF: 713-581-6029
CELL: 760-580-7511
FAX: 832-201-9960

Report on the Firm's System of Quality Control

August 5, 2023

To: The Partners of CWDL, Certified Public Accountants 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 CWDL, Certified Public Accountants in effect for the year ended March 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

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

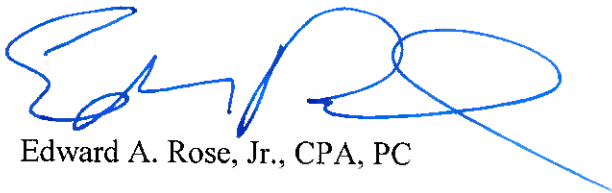
Required Selections and Considerations

Engagements selected for review included audits of Employee Benefit Plans and engagements performed under *Government Auditing Standards including compliance audits under the Single Audit Act*.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of CWDL, Certified Public Accountants in effect for the year ended March 31, 2022 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies) or fail. **CWDL, Certified Public Accountants has received a rating of PASS.**

A handwritten signature in blue ink, appearing to read 'Edward A. Rose, Jr.', with a long horizontal flourish extending to the right.

Edward A. Rose, Jr., CPA, PC

ACORD ™ CERTIFICATE OF LIABILITY INSURANCE		DATE (MM/DD/YYYY) 06/26/2024
PRODUCER (858) 569-8100 Bill Corley Insurance Agency PO Box 430 Vista CA 92085-		THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW.
INSURED CWDL CPAs 5151 Murphy Canyon Rd Ste #135 San Diego CA 92123-		INSURERS AFFORDING COVERAGE INSURER A: Argonaut Ins Co INSURER B: Swiss Re Corp Solutions INSURER C: INSURER D: INSURER E:
		NAIC #

COVERAGES

THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. AGGREGATE LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR	ADD'L	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YY)	POLICY EXPIRATION DATE (MM/DD/YY)	LIMITS	
		GENERAL LIABILITY <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC		/ /	/ /	EACH OCCURRENCE	\$
				/ /	/ /	DAMAGE TO RENTED PREMISES (Ea occurrence)	\$
				/ /	/ /	MED EXP (Any one person)	\$
				/ /	/ /	PERSONAL & ADV INJURY	\$
				/ /	/ /	GENERAL AGGREGATE	\$
				/ /	/ /	PRODUCTS - COMP/OP AGG	\$
		AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS		/ /	/ /	COMBINED SINGLE LIMIT (Ea accident)	\$
				/ /	/ /	BODILY INJURY (Per person)	\$
				/ /	/ /	BODILY INJURY (Per accident)	\$
				/ /	/ /	PROPERTY DAMAGE (Per accident)	\$
		GARAGE LIABILITY <input type="checkbox"/> ANY AUTO		/ /	/ /	AUTO ONLY - EA ACCIDENT	\$
				/ /	/ /	OTHER THAN EA ACC	\$
				/ /	/ /	AUTO ONLY: AGG	\$
		EXCESS/UMBRELLA LIABILITY <input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS MADE DEDUCTIBLE RETENTION \$		/ /	/ /	EACH OCCURRENCE	\$
				/ /	/ /	AGGREGATE	\$
				/ /	/ /		\$
				/ /	/ /		\$
				/ /	/ /		\$
		WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? If yes, describe under SPECIAL PROVISIONS below		/ /	/ /	WC STATU-TORY LIMITS	OTH-ER
				/ /	/ /	E.L. EACH ACCIDENT	\$
				/ /	/ /	E.L. DISEASE - EA EMPLOYEE	\$
				/ /	/ /	E.L. DISEASE - POLICY LIMIT	\$
A		OTHER Professional Liability	APL0000576-06	04/24/2024	04/24/2025	Limit	5,000,000
				/ /	/ /	Aggregate	5,000,000
				/ /	/ /	(Deductible)	15,000

DESCRIPTION OF OPERATIONS/LOCATIONS/VEHICLES/EXCLUSIONS ADDED BY ENDORSEMENT/SPECIAL PROVISIONS
Accounting & Audit Services
Cyber Liability - Policy #CCP1014790-03 (10/18/23 to 10/18/24); \$2Million Liability Limit
Coverage subject to terms and conditions of the policy

CERTIFICATE HOLDER () - () - Insured's Copy	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, THE ISSUING INSURER WILL ENDEAVOR TO MAIL 010 DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED TO THE LEFT, BUT FAILURE TO DO SO SHALL IMPOSE NO OBLIGATION OR LIABILITY OF ANY KIND UPON THE INSURER, ITS AGENTS OR REPRESENTATIVES. AUTHORIZED REPRESENTATIVE Bill Corley
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IMPORTANT

If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

DISCLAIMER

The Certificate of Insurance on the reverse side of this form does not constitute a contract between the issuing insurer(s), authorized representative or producer, and the certificate holder, nor does it affirmatively or negatively amend, extend or alter the coverage afforded by the policies listed thereon.



THE HARTFORD
BUSINESS SERVICE CENTER
3600 WISEMAN BLVD
SAN ANTONIO TX 78251

May 16, 2024

Cordova Investment Partners, LLC
C/O Wilson Property Services
8120 E CACTUS RD STE 300
SCOTTSDALE AZ 85260-5261

Account Information:

Policy Holder Details :	CWDL CPA'S
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Contact Us

Need Help?

Chat online or call us at

(866) 467-8730.

We're here Monday - Friday.

Enclosed please find a Certificate Of Insurance for the above referenced Policyholder. Please contact us if you have any questions or concerns.

Sincerely,

Your Hartford Service Team



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
05/16/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER NETWORK ONE INS & FIN SVCS INC 57150430 PO BOX 430 VISTA CA 92085	CONTACT NAME:	
	PHONE (858) 569-8100 (A/C, No, Ext):	FAX (A/C, No):
	E-MAIL ADDRESS:	
	INSURER(S) AFFORDING COVERAGE	
	INSURER A : Sentinel Insurance Company Ltd.	
INSURED CWDL CPA'S 5151 MURPHY CANYON RD STE 135 SAN DIEGO CA 92123-4317	NAIC# 11000	
	INSURER B :	
	INSURER C :	
	INSURER D :	
	INSURER E :	
INSURER F :		

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/Y YYY)	LIMITS		
A	COMMERCIAL GENERAL LIABILITY	X		57 SBA BG5551	05/15/2024	05/15/2025	EACH OCCURRENCE	\$2,000,000	
	CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	\$1,000,000	
	X General Liability						MED EXP (Any one person)	\$10,000	
	GEN'L AGGREGATE LIMIT APPLIES PER:						PERSONAL & ADV INJURY	\$2,000,000	
	POLICY <input type="checkbox"/> PRO-JECT <input checked="" type="checkbox"/> LOC						GENERAL AGGREGATE	\$4,000,000	
	OTHER:						PRODUCTS - COMP/OP AGG	\$4,000,000	
A	AUTOMOBILE LIABILITY			57 SBA BG5551	05/15/2024	05/15/2025	COMBINED SINGLE LIMIT (Ea accident)	\$2,000,000	
	ANY AUTO						BODILY INJURY (Per person)		
	ALL OWNED AUTOS						SCHEDULED AUTOS	BODILY INJURY (Per accident)	
	HIRE AUTOS						NON-OWNED AUTOS	PROPERTY DAMAGE (Per accident)	
	X						X		
	UMBRELLA LIAB EXCESS LIAB						EACH OCCURRENCE		
	OCCUR CLAIMS-MADE						AGGREGATE		
	DED RETENTION \$								
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY	Y/N <input type="checkbox"/> N/A					PER STATUTE	OTH-ER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)						E.L. EACH ACCIDENT		
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE		
							E.L. DISEASE - POLICY LIMIT		

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Those usual to the Insured's Operations

CERTIFICATE HOLDER

Insured's Copy
CWDL
5151 Murphy Canyon Road, #135
San Diego CA 92123

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Susan L. Castaneda

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ACORD ™ CERTIFICATE OF LIABILITY INSURANCE		DATE (MM/DD/YYYY) 04/25/2024
PRODUCER (858) 569-8100 Bill Corley Insurance Agency PO Box 430 Vista CA 92085- INSURED CWDL CPAs 5151 Murphy Canyon Rd Ste #135 San Diego CA 92123-		THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. INSURERS AFFORDING COVERAGE INSURER A: Argonaut Ins Co INSURER B: INSURER C: INSURER D: INSURER E: NAIC #

COVERAGES							
THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. AGGREGATE LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.							
INSR	ADD'L	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YY)	POLICY EXPIRATION DATE (MM/DD/YY)	LIMITS	
		GENERAL LIABILITY <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC		/ /	/ /	EACH OCCURRENCE	\$
				/ /	/ /	DAMAGE TO RENTED PREMISES (Ea occurrence)	\$
				/ /	/ /	MED EXP (Any one person)	\$
				/ /	/ /	PERSONAL & ADV INJURY	\$
				/ /	/ /	GENERAL AGGREGATE	\$
				/ /	/ /	PRODUCTS - COMP/OP AGG	\$
		AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS		/ /	/ /	COMBINED SINGLE LIMIT (Ea accident)	\$
				/ /	/ /	BODILY INJURY (Per person)	\$
				/ /	/ /	BODILY INJURY (Per accident)	\$
				/ /	/ /	PROPERTY DAMAGE (Per accident)	\$
		GARAGE LIABILITY <input type="checkbox"/> ANY AUTO		/ /	/ /	AUTO ONLY - EA ACCIDENT	\$
				/ /	/ /	OTHER THAN EA ACC	\$
				/ /	/ /	AUTO ONLY: AGG	\$
		EXCESS/UMBRELLA LIABILITY <input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS MADE DEDUCTIBLE RETENTION \$		/ /	/ /	EACH OCCURRENCE	\$
				/ /	/ /	AGGREGATE	\$
				/ /	/ /		\$
				/ /	/ /		\$
				/ /	/ /		\$
		WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? If yes, describe under SPECIAL PROVISIONS below		/ /	/ /	WC STATU-TORY LIMITS	OTH-ER
				/ /	/ /	E.L. EACH ACCIDENT	\$
				/ /	/ /	E.L. DISEASE - EA EMPLOYEE	\$
				/ /	/ /	E.L. DISEASE - POLICY LIMIT	\$
A		OTHER Professional Liability	APL0000576-06	04/24/2024	04/24/2025	Limit	5,000,000
				/ /	/ /	Aggregate	5,000,000
				/ /	/ /	(Deductible)	15,000

DESCRIPTION OF OPERATIONS/LOCATIONS/VEHICLES/EXCLUSIONS ADDED BY ENDORSEMENT/SPECIAL PROVISIONS Accounting & Audit Services Coverage subject to terms and conditions of the policy	
--	--

CERTIFICATE HOLDER	CANCELLATION
() - () - Insured's Copy	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, THE ISSUING INSURER WILL ENDEAVOR TO MAIL 010 DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED TO THE LEFT, BUT FAILURE TO DO SO SHALL IMPOSE NO OBLIGATION OR LIABILITY OF ANY KIND UPON THE INSURER, ITS AGENTS OR REPRESENTATIVES. AUTHORIZED REPRESENTATIVE Bill Corley

IMPORTANT

If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

DISCLAIMER

The Certificate of Insurance on the reverse side of this form does not constitute a contract between the issuing insurer(s), authorized representative or producer, and the certificate holder, nor does it affirmatively or negatively amend, extend or alter the coverage afforded by the policies listed thereon.



Coalition Insurance Solutions, Inc.
55 2nd St, Suite 2500
San Francisco, CA 94105
CA License No. 0L76155
Producer Code: 1035616

COALITION CYBER POLICY
POLICY DECLARATIONS

NOTICE: YOUR POLICY CONTAINS CLAIMS-MADE AND REPORTED COVERAGE. CLAIMS-MADE AND REPORTED COVERAGE APPLIES ONLY TO CLAIMS THAT ARE FIRST MADE AND REPORTED DURING THE POLICY PERIOD OR EXTENDED REPORTING PERIOD, IF PURCHASED. THE LIMIT OF LIABILITY AVAILABLE TO PAY DAMAGES WILL BE REDUCED AND MAY BE EXHAUSTED BY CLAIMS EXPENSES. FURTHERMORE, CLAIMS EXPENSES WILL BE APPLIED AGAINST THE RETENTION.

PLEASE READ YOUR POLICY CAREFULLY AND CONSULT YOUR INSURANCE ADVISOR ABOUT ANY QUESTIONS YOU MIGHT HAVE.

Filing Policy No.: C-4LQT-065073-CYBER-2023
Renewal of: C-4LQT-065073-CYBER-2022

Item 1.	Named Insured Address	CWDL CPA's 5151 Murphy Canyon Road , Suite 135 San Diego, CA 92123						
Item 2.	Policy Period	From: October 18, 2023 To: October 18, 2024 <i>Both dates 12:01 A.M. at the address stated in Item 1.</i>						
Item 3.	Policy Premium	<table><tr><td>Premium without TRIA</td><td>\$2,239.65</td></tr><tr><td>TRIA Premium</td><td>\$2.24</td></tr><tr><td>Total Premium</td><td>\$2,241.89</td></tr></table>	Premium without TRIA	\$2,239.65	TRIA Premium	\$2.24	Total Premium	\$2,241.89
Premium without TRIA	\$2,239.65							
TRIA Premium	\$2.24							
Total Premium	\$2,241.89							
Item 4.	Aggregate Policy Limit of Liability	\$2,000,000						
Item 5.	Insuring Agreement(s) purchased, Limits of Liability, and Retentions Coverage under this policy is provided only for those Insuring Agreements for which a limit of liability appears below. If no limit of liability is shown for an Insuring Agreement, such Insuring Agreement is not provided by this policy. The Aggregate Policy Limit of Liability shown above is the most the Insurer(s) will pay regardless of the number of Insured Agreements purchased.							

THIRD PARTY LIABILITY COVERAGES

Insuring Agreement	Limit / Sub-Limit	Retention / Sub-Retention
A. NETWORK AND INFORMATION SECURITY LIABILITY	\$2,000,000	\$5,000
B. REGULATORY DEFENSE AND PENALTIES	\$2,000,000	\$5,000
C. MULTIMEDIA CONTENT LIABILITY	\$2,000,000	\$5,000
D. PCI FINES AND ASSESSMENTS	\$2,000,000	\$5,000

FIRST PARTY COVERAGES

Insuring Agreement	Limit / Sub-Limit	Retention / Sub-Retention
E. BREACH RESPONSE SERVICES	\$2,000,000	\$0
F. BREACH RESPONSE COSTS	\$2,000,000	\$5,000

G. CRISIS MANAGEMENT AND PUBLIC RELATIONS	\$2,000,000	\$5,000
H. CYBER EXTORTION	\$2,000,000	\$5,000
I. BUSINESS INTERRUPTION AND EXTRA EXPENSES	\$2,000,000	\$5,000
	i. Waiting period:	8 hours
	ii. Enhanced waiting period:	8 hours
J. DIGITAL ASSET RESTORATION	\$2,000,000	\$5,000
K. FUNDS TRANSFER FRAUD	\$500,000	\$25,000

Item 6. Pre-Claim Assistance \$560 *Pre-claim assistance is a benefit included as part of the premium. See Section V, CLAIMS PROCESS, PRE-CLAIM ASSISTANCE of the Policy for more details.*

Item 7. Insurers and Quota Share Percentage

Insurer	Policy No.	Quota Share % of Loss	Quota Share Limit of Liability	Premium
Swiss Re Corporate Solutions America Insurance Corporation	CCP1014790-03	100%	\$2,000,000	\$2,241.89

The obligations of each Insurer in this Item 7. of these Declarations are limited to the extent of its Quota Share % of Loss up to its Quota Share Limit of Liability.

Item 8. Notification of incidents, claims, or potential claims

By Email
Attn: Coalition Claims
claims@thecoalition.com

By Phone
1.833.866.1337

By Mail
Attn: Coalition Claims
55 2nd St, Suite 2500
San Francisco, CA 94105

Item 9. Retroactive Date Full Prior Acts Coverage

Item 10. Continuity Date October 18, 2020

Item 11. Optional Extended Reporting Period Additional premium: N/A
Extended period: N/A

Item 12. Choice of Law CA

Item 13. Breach Response Services Advisor Coalition, Inc.

Item 14. Endorsements and Forms Effective at Inception

DECLARATIONS	SP 17 226 0219
SWISS RE CORPORATE SOLUTIONS AMERICA INSURANCE CORPORATION	SP 3 881 0307
SIGNATURE PAGE	
COALITION CYBER POLICY	SP 17 225 0219



Coalition Insurance Solutions, Inc.
55 2nd St, Suite 2500
San Francisco, CA 94105
CA License No. 0L76155
Producer Code: 1035616

CALIFORNIA PUNITIVE DAMAGES EXCLUSIONARY ENDORSEMENT	SP 15 537 0118
COMPUTER REPLACEMENT ENDORSEMENT	SP 16 381 0718
REPUTATIONAL HARM LOSS	SP 17 228 0219
SERVICE FRAUD ENDORSEMENT	SP 16 183 0518
CAP ON LOSSES FROM CERTIFIED ACTS OF TERRORISM	SP 17 252 0219
DISCLOSURE PURSUANT TO TERRORISM RISK INSURANCE ACT	SP 17 255 0219
BREACH RESPONSE SEPARATE LIMIT ENDORSEMENT	SP 17 223 0219
GENERAL DATA PROTECTION REGULATION (GDPR) ENHANCEMENT ENDORSEMENT	SP 17 147 0119
NAME CHANGE ENDORSEMENT	SP 14 493 NAS 0522

THE DECLARATIONS, THE APPLICATION, THE COALITION CYBER POLICY, AND ANY ENDORSEMENTS ATTACHED THERETO, CONSTITUTE THE ENTIRE POLICY BETWEEN US, THE ENTITY NAMED IN ITEM 1. OF THE DECLARATIONS, AND ANY INSURED.

IN WITNESS WHEREOF, we have caused this Policy to be signed officially below.

A handwritten signature in black ink, appearing to read 'JL Mott', written over a horizontal line.

Authorized Representative

September 27, 2023

Date

Coalition Insurance Solutions, Inc.



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
06/11/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Marsh Affinity a division of Marsh USA LLC. PO BOX 14404 Des Moines, IA 50306-9686	CONTACT NAME: Marsh Affinity PHONE (A/C, No, Ext): 800-743-8130 FAX (A/C, No): E-MAIL ADDRESS: ADPTotalSource@marsh.com																					
INSURED ADP TotalSource DE IV, Inc. 5800 Windward Parkway Alpharetta, GA 30005 U/C/F: CWDL CPAS 5151 Murphy Canyon Road Ste 135 San Diego, CA 92123	<table><tr><th colspan="2">INSURER(S) AFFORDING COVERAGE</th><th>NAIC #</th></tr><tr><td>INSURER A:</td><td>AIU Insurance Company</td><td>19399</td></tr><tr><td>INSURER B:</td><td></td><td></td></tr><tr><td>INSURER C:</td><td></td><td></td></tr><tr><td>INSURER D:</td><td></td><td></td></tr><tr><td>INSURER E:</td><td></td><td></td></tr><tr><td>INSURER F:</td><td></td><td></td></tr></table>	INSURER(S) AFFORDING COVERAGE		NAIC #	INSURER A:	AIU Insurance Company	19399	INSURER B:			INSURER C:			INSURER D:			INSURER E:			INSURER F:		
INSURER(S) AFFORDING COVERAGE		NAIC #																				
INSURER A:	AIU Insurance Company	19399																				
INSURER B:																						
INSURER C:																						
INSURER D:																						
INSURER E:																						
INSURER F:																						

COVERAGES**CERTIFICATE NUMBER:****REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER:						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$ COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY						\$ \$ \$ \$ \$
	UMBRELLA LIAB <input type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input type="checkbox"/>	N/A	WC 088411213 CA	07/01/2024	07/01/2025	PER STATUTE <input checked="" type="checkbox"/> OTH-ER <input type="checkbox"/> E.L. EACH ACCIDENT \$ 2,000,000 E.L. DISEASE - EA EMPLOYEE \$ 2,000,000 E.L. DISEASE - POLICY LIMIT \$ 2,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

All worksite employees working for CWDL CPAS paid under ADP TOTALSOURCE, INC.'s payroll, are covered under the above stated policy. 5151 MURPHY CANYON ROAD 5151 MURPHY CANYON ROAD

CERTIFICATE HOLDER

CWDL CPAS
5151 Murphy Canyon Road, Ste. 135
San Diego, CA 92123

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE



COST FILE

Bidders may attach additional sheets, if needed, to explain all other necessary costs and expenses.

Firms that respond to the Request for Proposal shall state the annual costs for each audit for MiraCosta Community College District, Measure MM Bond, and MiraCosta's Foundation as follows:

Fiscal Year	District Audit	Measure MM Bond Audit	Foundation Audit
2025/26	\$ 68,950	\$ 9,755	\$ 12,000
2026/27	\$ 71,319	\$ 10,108	\$ 12,420
2027/28	\$ 73,758	\$ 10,471	\$ 12,853
2028/29	\$ 76,271	\$ 10,845	\$ 13,298
2029/30	\$ 78,859	\$ 11,230	\$ 13,757
Total Annual Costs:	\$ 369,156	\$ 52,409	\$ 64,328

The above pricing is firm for the duration of the audit and includes all of the audit firm's costs, taxes, duties, license fees, expenses, overhead, required bonds, and profit. Said fee is a maximum fee and is subject to corresponding reduction in the event that the actual cost of making the audit proves to be less than is now estimated at the time of submitting the proposal.

The hourly rates, which include a reasonable profit and constitute the basis upon which the maximum fee has been determined, are hereby fixed and set forth as follows:

Classification	Hourly Rate 2025/26	Hourly Rate 2026/27	Hourly Rate 2027/28	Hourly Rate 2028/29	Hourly Rate 2029/30
Partner	\$ 195	\$ 201	\$ 207	\$ 213	\$ 219
Manager	\$ 155	\$ 160	\$ 165	\$ 170	\$ 175
Sr. Accountant	\$ 135	\$ 139	\$ 143	\$ 147	\$ 151
Staff Accountants	\$ 115	\$ 118	\$ 122	\$ 126	\$ 130
Asst. Accountants	\$ 45	\$ 46	\$ 47	\$ 48	\$ 49

Throughout the year, the District requires additional services from the accounting/audit firm, such as having auditors accessible to the Fiscal Services Department by providing telephone and written services for answering accounting questions of unusual nature, answering state or federal agencies who might question some areas or comments contained in the audit report, and solving similar problems. These services shall be provided at no additional fee during the term of the contract.

In the event that circumstances disclosed by the accountant/auditor indicate that more detailed verification is required in addition to that which would be sufficient under ordinary circumstances, the accountant/auditor agrees to notify the District in writing of all facts relative to extraordinary



circumstances, together with a written estimate of the additional cost of work and services thereof. No claims of the accountant/auditor for extra work or services shall be allowed or paid without such written consent and approval of the District first having been so obtained before such extra work and services are entered upon or undertaken.

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

BIDDER _____ CWDL, Certified Public Accountants

(Type or print complete legal name of Bidder)
BY _____

(Signature)
Name _____ John Dominguez, CPA, CFE, CGMA

(Type or print)
Title _____ Partner



ADDENDUM #1 INDEPENDENT AUDIT SERVICES RFP #08-25

This Addendum is hereby made part of the contract documents and modifies the original bid documents posted on January 7, 2025, to the same extent as though it was originally included therein. Therefore, this Addendum precedes the original bid documents and any previous addenda.

The bid documents are modified and/or clarified, as follows:

Question	Answer
Have the most recent audits of the District and Foundation, and Bond audits, been conducted remotely, in-person, or a hybrid of both? Going forward what is your preference for remote versus on-site work?	We have allowed for partial remote work with remote access into our Workday system, but the District would require in-person meetings and presentations with Board of Trustees and Foundation Board as well as College Budget Committees and Independent Citizens Bond Oversight Committee.
When are you typically ready to commence year-end fieldwork for the District and Bonds?	October 15 following fiscal year-end close.
When is the Foundation typically ready to commence year-end fieldwork?	October 15 following fiscal year-end close.
Are interim procedures performed and what is the District's preference for timing of interim work? Please specify if the Student Financial Aid testing occurs at a different time than the rest of interim and any preferred timing for SFA procedures.	Yes, interim procedures such as internal control testing, financial aid drawdown testing, general inquiries and state compliance inquiries typically happen around the last week of March of the same fiscal year. This timeline has worked for us. Student Financial Aid testing typically occurs in late June or early July. This timeline has also worked for our Financial Aid team.
Is the current audit firm invited to bid in the RFP or are you requiring rotation?	Yes. Our current audit firm has been invited to bid.
Are there any pain points in your current audit and tax process?	No, we have not experienced any painpoints.
Are there any financially significant information systems conversions, or significant changes in internal controls, reporting structure, or operating strategies from 2024 anticipated in FY 2025?	None at this time.

Are there any plans for the District to issue general obligation bonds or other debt within the next fiscal year? If so when and what type and approximate amount.	The District has no plans to issue any new GO Bonds for the next fiscal year.
Are the records for the Foundation maintained at the District office?	Yes.
Are the accounting functions and controls for the Foundation separate from the District?	Yes.
Would audit requests for the Foundation be filtered through the District or be coordinated with the Foundation directly?	Filtered through the District.
Can you provide more information on the scope of spring training workshops for the District and Foundation employees? How many hours are these typically, is it virtual or in-person, and what topics were covered in the most recent fiscal year?	For District, this is not currently done. Auditors usually meet with District administrators and board members, as needed. For Foundation, this is not currently done. In the last fiscal year, the auditors met with staff as the audit was being completed (hours vary), and then with the audit committee (1 hour on Zoom)
Related to Foundation tax, what is your current process for providing information for your Forms 990 to your tax preparer? What software(s) are utilized internally?	Currently, our auditors help us with 990 filing. Some of the data are pulled from the final audit (e.g. trial balance, balance sheet, profit and loss) and other forms such as a 990 information form together with the different schedules are forwarded to us to fill out manually. Once the Foundation staff and District's fiscal services complete these forms, they are sent back for review and finalization. Once final, we will get back the forms, sign and send it out with any payment, if needed.
What is the typical timeline for Foundation tax preparation and filing?	They typically send us the forms as soon as audit starts but we'll finalize only if the audit is done. We want it to be completed and finalized a few weeks before the May 15 deadline, in case there are questions or changes needed.
For the Foundation, what is the current process for reviewing new revenue streams for unrelated business income tax implications?	The Foundation has not reviewed any new revenue streams for UBIT in the past two years.
Please provide a copy of any management letters issued to the Foundation (SAS 115) for the most recent fiscal year.	FY22-23 audit letters (last completed audit) are attached.

Could you please provide the most recent fees charged for each deliverable within the proposal?	Final billings for FY23-24 audit are not yet in; but the following are the payment data for FY22-23 audit: MCC Foundation \$12,600.00; MCC District (district audit \$65,000 and additional HEERF audit \$7,500) \$72,500.00, MCC District (District audit \$65,000 and additional HEERF audit \$7,500) \$72,500.00, Measure MM \$10,200.00
---	---

Please acknowledge the receipt of this Addendum in your proposal submission. Failure to do so may subject the bidder to disqualification.

All other terms and conditions remain the same.

MIRACOSTA COMMUNITY COLLEGE DISTRICT



Mina Hernandez
Director of Purchasing, Contracts & Material Management

Date: January 30, 2025



This Independent Audit Services Agreement ("Agreement") is made and entered into by and between the **MiraCosta Community College District**, a community college district of the State of California ("District") and **Legal Entity Name** ("Auditor"). District and Auditor are referred to in this Agreement individually as "Party" and collectively as "Parties."

WHEREAS, the District advertised a formal bid, **INDEPENDENT AUDIT SERVICES, BID #08-25** ("RFP"); and

WHEREAS, Auditor warrants and represents to District that Auditor has provided a responsive proposal and has the experience, qualifications, expertise, and resources to successfully and effectively perform the Services described in the RFP, is properly licensed or certified to perform the Services, and will provide the Services to the District in compliance with all applicable laws and regulations; and

WHEREAS, the District desires to engage Auditor for the purpose of performing the Services described in the RFP and in this Agreement.

NOW, THEREFORE, in consideration of the mutual promises set forth below, the Parties agree as follows:

- 1. Scope of Service.** Auditor shall perform the agreed-upon services as defined by the RFP and in accordance with the terms and conditions in this Agreement. The services listed in the RFP, Agreement, and Attachment(s) are referred to as "Services." Auditor's Services will be timely and performed or provided consistent with the profession skill and care of Auditor's profession and in compliance with all applicable laws and regulations.
- 2. Term.** Auditor will begin the District's annual financial audits identified in the RFP beginning July 1, 2025 through June 30, 2030 for fiscal year 2025/26 through 2029/30.
- 3. Compensation.** The District shall pay the Auditor for Services satisfactorily performed in the manner and amount specified in Exhibit A.
- 4. Licenses and Permits.** Auditor and all of Auditor's employees, agents, consultants, and SubContractors, will secure and maintain in force throughout the term of this Agreement all licenses, permits, qualifications, and approvals as are required by law, in connection with the performance of the Services.
- 5. Taxes.** Auditor will fully complete, and provide to the District as required, the Internal Revenue Service W-9 form or other required reporting forms. Auditor acknowledges and agrees that it is Auditor's sole responsibility to make the requisite tax filings and payment to the appropriate federal, state, or local tax authorities. The District will not withhold any part of the Auditor's compensation for the payment of social security, unemployment, or disability insurance or any other similar state or federal tax obligations. Auditor is solely responsible for all tax consequences and obligations related to the Services and the District's payment for the Services, and Auditor agrees to indemnify, defend, and hold the District harmless from any tax consequences.

6. Expenses and Equipment. Auditor is solely and fully responsible for all costs and expenses incident to the performance of the Services, including any and all licensing or permit fees, instrumentalities, supplies, tools, equipment, or materials needed to perform the Services. If the District furnishes any goods, materials, or other equipment to Auditor, Auditor assumes complete liability for those goods, materials, or other equipment. Auditor agrees to promptly pay the District the repair or replacement costs for such goods, materials, or other equipment not returned to the District in a satisfactory condition, as solely determined by the District.

7. Travel Expenses. All travel, lodging, and meal per diem expenses in connection with the Agreement for which reimbursement may be claimed by the Auditor under the terms of the Agreement will be reviewed against the District's Employee Travel Policy. Current United States GSA Domestic Per Diem Rates (the "Rates") for meals are available at: <https://www.gsa.gov/travel/>. Current IRS mileage reimbursements rates are available at: <https://www.irs.gov/tax-professionals/standard-mileage-rates>. No amounts in excess of the Travel Policy or Rates shall be paid. All invoices must be accompanied by copies of itemized receipts (e.g. hotel bills, airline tickets). No reimbursement will be made for expenses not actually incurred. Airline fares in excess of coach or economy and hotel rooms other than standard will not be reimbursed. Lodging charges are for reasonable, single occupancy, standard room rates. Lodging charges in excess of standard room rates will not be reimbursed.

8. Independent Contractor. In performing Services, Auditor shall be deemed and act as an Independent Contractor. Auditor understands and agrees that neither Auditor nor any of Auditor's employees, agents, consultants, or SubContractors shall be considered officers, employees, or agents of the District, and are therefore not entitled to benefits of any kind or nature that are normally provided employees of the District or to which the District's employees are normally entitled, including but not limited to workers' compensation or unemployment benefits. Auditor further understands that this Agreement is not intended to, and shall not be construed to, create a joint venture or association, or any other relationship whatsoever other than an Independent Contractor relationship. Auditor shall perform the Services and obligations under this Agreement according to the Auditor's own means and methods of work which shall be in the exclusive charge and under the control of Auditor, and which shall not be subject to control or supervision by the District, except as to the results of the Services. Auditor acknowledges that: (1) Auditor is free from the control and direction of the District in connection with the performance of Services; (2) Auditor performs the Services outside the usual course of the District's business; and (3) Auditor is customarily engaged in an independently established trade, occupation, or business of the same nature as the Services performed for the District. To the furthest extent provided by law, Auditor agrees to defend, indemnify, and hold the District harmless from any claims, demands, liabilities, damages, penalties, or taxes resulting from any misclassification of Auditor's employees (as Independent Contractors) who provide Services under this Agreement.

9. Compliance with Applicable Laws, Policies, Procedures, Rules & Regulations. Auditor shall, at all times during this Agreement, comply with all applicable laws, regulations, rules, and policies governing or related to the Services. Auditor further agrees to comply with all applicable state and local laws, orders, and guidelines related to preventing occupational exposure to COVID-19, or other viral or bacterial agents as may be identified by local, state, or federal authorities as requiring specific mitigation and remediation procedures, that are now or may in the future become applicable to the Auditor or the Services. Auditor shall also comply with all District policies, rules, and requirements, including those related to preventing exposure to COVID-19, at all times. Auditor is further responsible for ensuring that its employees, agents, consultants, and SubContractors providing Services under this Agreement are trained in safe work

practices, the use of personal protective equipment (“PPE”), and other workplace standards that apply to preventing occupational exposure to COVID-19 or other viral or bacterial agents. Auditor agrees to promptly respond to safety requests made by District. To the furthest extent provided by law, Auditor further agrees to defend, indemnify and hold District harmless from any claims, demands, or liabilities (including attorneys’ fees and costs), brought by Auditor’s employees, agents, consultants, or SubContractors, for claims of injury or illness while present at the District’s facilities or performing Services for the District, including exposure to COVID-19 or other viral or bacterial agents, or in any way arising out of or related to being present or performing services at District’s property. Auditor, its employees, and/or its SubContractors will, at all times, comply with the District’s COVID-19 protocols while at any of the District’s property locations: <http://miracosta.edu/Auditor-covid-protocols>

10. Termination. District may terminate this Agreement for its convenience at any time by written notification to Auditor. Termination will be effective on the date specified by the District in its notice. District will pay Auditor all earned and undisputed amounts for Services provided through the date of termination, or, as applicable, Auditor will refund to the District a pro rata share of any prepaid amounts or fees within 30 days of the effective date of termination. Upon or prior to the effective date of termination, Auditor shall provide the District with all documents, including final or draft documents, produced or collected by Auditor related to the Services.

11. Limitation of Liability. The District’s financial obligations under this Agreement are limited to the payment of the compensation provided in this Agreement. Notwithstanding any other provision of this Agreement, the Parties agree that in no event shall the District be liable, regardless of whether any claim is based on contract or tort, for any special, consequential, indirect, or incidental damages, including, but not limited to, lost profits or revenue, arising out of or in connection with this Agreement or for the Services performed in connection with this Agreement.

12. Indemnification and Hold Harmless. To the furthest extent provided by law, Auditor shall indemnify, defend, and hold the District, its Board of Trustees, officers, agents, employees, and volunteers harmless against any and all liability, claims, suits, demands, causes of action, damages, losses, injuries, and expenses of any kind, including reasonable attorneys’ fees and costs, whether actual or alleged, in law or equity, to property or persons, including personal injury, damages or injuries/illnesses, including COVID-19, wrongful death, contractual liability, infringement of a third party’s intellectual property rights, or damage to property (“Claim”), arising from or related to any act or omission of Auditor or its employees, officers, consultants, agents, SubContractors, or volunteers, except the extent that a Claim is caused by the District’s gross negligence or willful misconduct. The provisions of this section shall survive the termination or expiration of this Agreement.

13. Insurance. Auditor must procure and maintain during the term of the Agreement, and must ensure that each SubContractor performing any part or portion of the Services will procure and maintain during the term of the Agreement, the following insurance with minimum limits equal to the amount indicated below.

- a. Commercial General Liability Insurance.** Commercial General Liability insurance with limits not less than \$1,000,000 each occurrence and \$2,000,000 general aggregate for personal injury, bodily injury, death, and property and other damage, including coverages for contractual liability, personal injury, broad form property damage, Independent Contractors, products and completed operations (required from all Auditors);

- b. Commercial Automobile Liability Insurance.** Commercial Automobile Liability insurance with limits not less than \$1,000,000 each occurrence for bodily injury and property damage, including coverages for owned, non-owned and hired vehicles for all activities of Auditor or its employees, agents, consultants, or SubContractors arising out of or in connection with the Agreement or Services.
- c. Workers' Compensation and Employers' Liability Insurance.** In accordance with Section 3700 of the California Labor Code, Auditor shall be required to secure workers' compensation coverage for its employees in the amount required by law. Auditor shall maintain required Employers' Liability Insurance with limits of not less than \$1,000,000 per occurrence (accident) and \$1,000,000 per employee (disease).
- d. Proof of Insurance and Insurance Terms.** Auditor shall not commence the Services or any work under this Agreement until it provides the District Certificates of Insurance with original endorsements evidencing the insurance coverage required herein. Each policy required herein, except workers' compensation and professional liability, shall be endorsed with specific language naming the MiraCosta Community College District and its trustees, officers, agents, employees, and volunteers ("Additional Insureds") as additional insured parties and waiving subrogation rights against the Additional Insureds. Endorsement should be made out as follows:

MiraCosta Community College District and its trustees, officers, agents, employees, volunteers, and students ("Additional Insureds")

Attention: Justin Crast, Risk Manager

1 Barnard Drive

Oceanside, California 92056

Such certificates shall evidence all coverages and limits required by the District in this Agreement and shall specify that insurers will give the District thirty (30) days prior written notice of non-renewal or cancellation. Each policy required herein shall be primary to any other insurance or self-insurance available to the District, its officers, trustees, agents, employees, and volunteers, and shall apply separately to each. Auditor is solely responsible for the payment of any and all premiums, deductibles, or self-insurance retentions. Auditor will ensure insurance is placed with insurers with a current A.M. Best's rating of no less than A:VII, unless otherwise acceptable to the District. Auditor's provision of the required insurance hereunder shall not act as a potential limitation on Auditor's liability.

14. Confidential Information. Auditor understands and acknowledges that during its performance of the Services it or its employees, agents, consultants, or SubContractors may have access to private and confidential information in the District's possession, custody, or control, including but not limited to private information regarding students, families, faculty, employees, staff, donors, alumni, or other personnel data or information, including a student's education records as defined by 20 USC section 1232g, and other District related trade secrets, business plans, and other proprietary information ("Confidential Information"). Auditor will not disclose, copy, or modify any Confidential Information without the District's prior written consent unless otherwise required by law. Auditor will immediately notify the District if it becomes aware of any possible unauthorized disclosure or use of the Confidential Information. Auditor agrees to promptly return all copies of Confidential Information to the District upon expiration or termination of this Agreement. If the Auditor has access to Confidential Information, Auditor shall limit its employees', agents', consultants', and SubContractors' access to the records to those persons for whom access is essential to the performance of the Services. At all times during and after the term of this Agreement, Auditor shall comply with the applicable terms of the Family Educational Rights

and Privacy act of 1974 (FERPA). Auditor may be required to execute supplemental confidentiality and non-disclosure agreements as solely determined by the District. This section shall survive the termination or expiration of this Agreement.

15. Disabled Accessibility and Electronic and Information Technologies. Auditor hereby warrants that any goods or services, including any hardware or software products or services, to be provided under the Agreement comply with the accessibility requirements of section 508 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794d), and its implementing regulations set forth at Title 36, Code of Federal Regulations, part 1194. Auditor agrees to promptly respond to and resolve any complaint regarding accessibility of its products or services which is brought to its attention and will designate a contact person for expediting any complaints applicable to California Government Code §11135. Auditor further agrees to indemnify, defend, and hold harmless the District, the Chancellor's Office of the California Community Colleges, and any California community college using the Auditor's products or services from any claim arising out of its failure to comply with these requirements. Failure to comply with these requirements shall constitute a breach and be grounds for termination of the Agreement. Auditor and any of its agents, consultants, and SubContractors shall provide credible, third-party verification demonstrating compliance of product accessibility per current requirements of the revised US Section 508 Standards or Web Content Accessibility Guidelines 2.0, Level AA (WCAG 2.0, AA) upon initial deployment and with each major subsequent release prior to production use by faculty, staff, or students. Appropriate documentation detailing the testing, including evaluation results, will be current and maintained.

16. Non-Discrimination. Auditor and District mutually agree that they will comply with all applicable federal and state anti-discrimination laws and regulations and agree not to unlawfully discriminate against any prospective or active employee engaged in the Services, or against any other person, on the basis of race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, genetic information, marital status, sex, gender, gender identity, gender expression, age, sexual orientation, or veteran or military status or any other category protected by law. Auditor agrees to require like compliance by all hired agents, consultants, and SubContractors.

17. Complaints and Investigations. Auditor will fully cooperate with District and will comply with all applicable laws and District and other community college district policies and requirements related to investigations of allegations of discrimination, harassment, and retaliation, including Auditor producing its directors, trustees, officers, agents, employees, consultants, and SubContractors for investigative interviews as deemed necessary by District.

18. Provisions Required by Law Deemed Inserted. Each and every provision of law and clause applicable to this Agreement or required by law to be inserted in this Agreement, is deemed inserted herein and the Agreement shall be read and enforced as though the provisions are included herein.

19. Audit. Auditor agrees that the District has the right to review, audit, and to copy any of Auditor's or Auditor's employees', agents', consultants', or SubContractors' records and supporting documentation relating to the Services or the performance of this Agreement and any expenses or compensation incurred, charged, or requested by Auditor. Auditor agrees to maintain such records for possible audit for a minimum of four (4) years after final payment, unless a longer period of records retention is required or stipulated. Auditor agrees to allow the District access to these records during normal business hours and to allow interviews of any employees, agents, consultants, or SubContractors who might reasonably have information related to such records. Auditor agrees to include a similar right of the District to audit



records and interview staff in any subcontract related to performance of this Agreement. This section shall survive the termination or expiration of this Agreement.

20. Advertising. Auditor shall not use the name of the District, its officers, trustees, directors, employees, or agents, in advertising, social marketing campaigns, publicity releases, or otherwise without securing the prior written consent of the District in each instance.

21. Notice. All notices required or permitted to be given under this Agreement by either Party to the other, shall be deemed to have been given, served, and received, if given in writing and either personally delivered or deposited in the United States mail, registered or certified mail, postage prepaid, return receipt requested, or sent by overnight delivery services, or facsimile transmission, addressed as follows:

For District:

Mina Hernandez
Director, Purchasing, Contracts & Material Management
MiraCosta Community College District
1 Barnard Drive
Oceanside, CA 92056

For Auditor:

Contact information as referenced in Exhibit A

Any notice personally given or sent by facsimile transmission is effective upon receipt. Any notice sent by overnight delivery service is effective the business day next following delivery by overnight services. Any notice given by mail is effective three days after deposit in the United States mail.

22. Non-Waiver. The failure of the District or Auditor to seek redress for violation of, or to insist upon, the strict performance of any term or condition of this Agreement, shall not be deemed a waiver by the Party of such term or condition, or prevent a subsequent similar act from again constituting a violation of such term or condition.

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

24. Conflict of Interest and Prohibited Interests. The District reserves the right, to require an affidavit from the Auditor to disclaim in writing any conflict of interest. Furthermore, the District reserves the right to reject or terminate any Auditor or Auditor employee, if any such conflict is discovered.

25. Governing Law. This Agreement is governed and interpreted in accordance with the laws of the State of California. The Parties agree that any action brought to enforce this Agreement, or any other dispute or claim arising under this Agreement between the Parties, shall be brought in San Diego Superior Court.

26. Force Majeure. Auditor and District are excused from performance during the time and to the extent that they are prevented from obtaining, delivering, or performing the Services or any other obligations set forth in this Agreement due to an act of God, fire, strike, loss, shortage of transportation

facilities, lock-out, commandeering of materials, products, plants or facilities by the government, epidemics or pandemic, such as COVID-19, or other events that are outside of a Party's reasonable control, when satisfactory evidence thereof is presented to the other Party, provided that it is satisfactorily established that the non-performance is not due to the fault or neglect of the Party not performing. For avoidance of doubt, the District's obligation to pay Auditor's invoices or other fees is excused to the extent Auditor is not performing the Services during a force majeure event.

27. Disputes. Except in the event of the District's failure to make earned and undisputed payments to Auditor, if the District and Auditor have a dispute, each will continue to perform its respective obligations, including Auditor's duty to provide and perform the Services, during all attempts to resolve the dispute. For avoidance of doubt, the Auditor agrees to continue providing Services in the event that the District disputes any portion of Auditor's invoices or other requests for payment.

28. Mediation; Arbitration. The Parties agree that if any dispute or controversy arises between them in any way arising out of, related to, or connected with this Agreement, they will participate in good faith in mediation and agree to equally share all mediator fees. Mediation shall be conducted under the Commercial Mediation Rules of the American Arbitration Association in effect at the time of the filing of a demand for mediation. If the Parties are unable to resolve the dispute or controversy through mediation, the Parties agree to submit the pending dispute or controversy to final and binding arbitration conducted under the Commercial Arbitration Rules of the American Arbitration Association in effect at the time of the filing of a demand for arbitration. Arbitration proceedings shall be conducted at a location in the County of San Diego, California. By agreeing to this binding arbitration provision, the Parties understand that they are waiving certain rights and protections which may otherwise be available if a claim were determined by litigation in court, including, without limitation, the right to seek or obtain certain types of damages precluded by this arbitration provision, the right to a jury trial, certain rights of appeal, the right bring a claim as a class member in any purported class or representative proceeding; and a right to invoke formal rules of procedure and evidence. The prevailing party shall be awarded all reasonable attorneys' fees, expert witness fees, and other litigation expenses, expended or incurred in such arbitration or litigation, unless the laws related to the claim that the party prevailed on preclude a court from awarding attorneys' fees and costs to the prevailing party. The provisions of this section will apply during the term of this Agreement and survives after the termination or expiration of this Agreement.

29. Successors; No Assignment. This Agreement and all terms hereof are binding upon and inure to the benefit of the respective successors or assigns of Auditor and the District. Auditor may not assign its rights or obligations of this Agreement without the prior written consent of the District.

30. Entire Agreement. This Agreement and its Exhibits constitute the sole entire Agreement and understanding between the District and Auditor concerning their subject matter. It replaces and supersedes all prior agreements or negotiations, whether written or verbal. This Agreement may only be amended or modified in a writing signed by the District and Auditor. In the event that any term, condition, provision, requirement or specification set forth herein conflicts with or is inconsistent with any term, condition, provision, requirement, or specification in any Exhibit or other attachment to this Agreement or other documents related to the Services, the provisions of the body of this Agreement shall prevail.

31. Recitals. The Parties agree the Recitals are true and are incorporated in this Agreement by this reference as though fully set forth.



32. Counterparts. This Agreement may be executed in several counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same agreement.

33. Authority. Auditor warrants that the person signing this Agreement on its behalf is fully authorized to enter into this Agreement.

IN WITNESS WHEREOF, the District and Auditor have executed this Agreement as of the dates set forth below.

MIRACOSTA COMMUNITY COLLEGE DISTRICT

Signature: _____

Name: Tim Flood

Title: Vice President, Administrative Services

Date: _____

AUDITOR

CWDL, Certified Public Accountants

Signature: _____

Name: John Dominguez, CPA, CFE, CGMA

Title: Partner

Date: February 13, 2025



EXHIBIT A - SCOPE OF WORK, SERVICES, AND COMPENSATION

Auditor:

CWDL, Certified Public Accountants

John Dominguez, CPA, CFE, CGMA

3131 Camino Del Rio North, Suite #820
San Diego, CA 92108

(619) 729-7069

jdominguez@cwdl.com

District Point of Contact:

Tim Flood, Vice President of Administrative Services

Oceanside Campus: MiraCosta College, 1 Barnard Drive, Oceanside, CA

92056 (760) 795-6653

tflood@miracosta.edu

Agreement Period (Audit Period FY2025/26 through FY2029/30):

Start Date: 7/1/2025

End Date: 6/30/2030

Scope of Work - Description of Services and Deliverables:

See Independent Audit Services RFP #08-25 Bid Documents and Exhibit B - Auditor's Proposal

Rate and Method of Payment:

See Exhibit C - Auditor's Rate/Fee Schedule

Payment and Compensation Terms:

Invoices. Auditor will submit monthly invoices to District's Point of Contact with supportive documentation that evidences the services and work that Auditor performed and all costs or expenses set forth in the invoice. District will pay Auditor all undisputed amounts owed within 30 days of the District's receipt of the invoice from the Auditor.

Additional Services. The Parties agree the District will not pay Auditor for any additional services performed without the District's prior written approval for those additional services.



EXHIBIT B – AUDITOR’S PROPOSAL



EXHIBIT C – AUDITOR’S RATE/FEE SCHEDULE

**CWDL
Fee Schedule**

Engagement Role	Estimated Hours	Billing Rates	District Audit - All Funds (Including HEERF Audit)				
			2025-26	2026-27	2027-28	2028-29	2029-30
Partner	133	\$ 195	\$ 25,935	\$ 26,713	\$ 27,514	\$ 28,340	\$ 29,190
Manager	135	155	20,925	21,553	22,199	22,865	23,551
Senior	128	135	17,280	17,798	18,332	18,882	19,449
Staff	128	115	14,720	15,162	15,616	16,085	16,567
Secretarial	2	45	90	93	95	98	101
Totals	526		78,950	81,319	83,758	86,271	88,859
Less Courtesy Discount to Quoted Fee			(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Maximum Annual Fee			\$ 68,950	\$ 71,319	\$ 73,758	\$ 76,271	\$ 78,859

Engagement Role	Estimated Hours	Billing Rates	Foundation Audit				
			2025-26	2026-27	2027-28	2028-29	2029-30
Partner	23	\$ 195	\$ 4,485	\$ 4,620	\$ 4,758	\$ 4,901	\$ 5,048
Manager	23	155	3,565	3,672	3,782	3,896	4,012
Senior	25	135	3,375	3,476	3,581	3,688	3,799
Staff	22	115	2,530	2,606	2,684	2,765	2,848
Secretarial	1	45	45	46	48	49	51
Totals	94		14,000	14,420	14,853	15,298	15,757
Less Courtesy Discount to Quoted Fee			(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Maximum Annual Fee			\$ 12,000	\$ 12,420	\$ 12,853	\$ 13,298	\$ 13,757

Engagement Role	Estimated Hours	Billing Rates	Measure MM Bond Audit				
			2025-26	2026-27	2027-28	2028-29	2029-30
Partner	19	\$ 195	\$ 3,705	\$ 3,816	\$ 3,931	\$ 4,049	\$ 4,170
Manager	20	155	3,100	3,193	3,289	3,387	3,489
Senior	21	135	2,835	2,920	3,008	3,098	3,191
Staff	18	115	2,070	2,132	2,196	2,262	2,330
Secretarial	1	45	45	46	48	49	51
Totals	79		11,755	12,108	12,471	12,845	13,230
Less Courtesy Discount to Quoted Fee			(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Maximum Annual Fee			\$ 9,755	\$ 10,108	\$ 10,471	\$ 10,845	\$ 11,230
Total All-Inclusive Annual Fee			\$ 90,705	\$ 93,846	\$ 97,082	\$ 100,414	\$ 103,846