



PERALTA COMMUNITY COLLEGE DISTRICT
**Summary/Coversheet Approval Request for Contracts,
 Change Orders & Addendums**

DATE: 06/02/2022

Agreement CTS # 169553 Request For Proposal 21-22/26

Check one of the following: Contract Change Order Addendum

Check One: (Can be ratified w/ Chancellors signature) Under \$50,000

(If over requires Board Approval) See BP _____ and AP _____ Over \$50,000

****DGS Specific**-**

*Construction Contracts (CUPCCAA): *Below \$200,000 *\$200,000 and above

Requester Name: Adil Ahmed, Interim Vice Chancellor of Finance & Administration

Preparer Name and contact Info: Richard Ferreira, Executive Assistant

College & Department: Finance & Administration, District

Vendor Name: CDWL, Certified Public Accountants

Purchase Order Number: Pending

Board Approval Date (If applicable) 06/14/2022

Scope of work or amended scope of work attached: YES NO

Vendor Signed Contract: YES NO

Memorandum to the Chancellor (include explanation of why the services are being outsourced or reason for the work in general).

The RFP 21-22/26 for auditing services has concluded, resulting in only one submission from CWDL, Certified Professional Accountants.

There were several views and downloads of the application, however only CWDL followed through.

The total costs for FY 2021-22 is \$196,650 for district financials, Measure A, Measure G, Measure B and Measure E.

The total costs for FY 2022-23 is \$196,650 for district financials, Measure A, Measure G, Measure B and Measure E.

The total optional year costs for FY 2023-24 is \$203,060 for district financials, Measure A, Measure G, Measure B and Measure E.

The total optional year costs for FY 2024-25 is \$209,661 for district financials, Measure A, Measure G, Measure B and Measure E.

We are recommending that PCCD accept the application and award the bid to CWDL, Certified Public Accountants.

We are asking to place this recommendation on the upcoming Board Agenda so that we can move

forward with the audit engagement in order to meet the CCCO deadline in December.

INDEPENDENT CONSULTANT AGREEMENT FOR SPECIAL SERVICES
Independent Audit Service

This Independent Consultant Agreement for Professional/Special Services ("Agreement") is made and entered into as of the 7th day of June, 2022, by and between the Peralta Community College District, ("District") and CWDL, Certified Public Accounts ("Consultant"), (together, "Parties").

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

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

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

NOW, THEREFORE, the Parties agree as follows:

1. **Services.** Consultant shall provide Auditing services as further described in **Exhibit "A,"** attached hereto and incorporated herein by this reference ("Services").
2. **Term.** Consultant shall commence providing services under this Agreement upon execution of the Agreement by both parties, and will diligently perform such services as required. The term for services and schedule to provide auditing services is for the year ending June 30, 2022, through the year ending June 30, 2023, and shall be in accordance with the professional fee schedule included in the Consultant's Proposal, Exhibit "B, unless this Agreement is terminated and/or otherwise cancelled prior to that time.
3. **Submittal of Documents.** Consultant shall not commence the Services under this Agreement until Consultant has submitted and the District has approved the certificate(s) and affidavit(s), and the endorsement(s) of insurance required as indicated below:

<u> X </u>	Signed Agreement
<u> X </u>	Workers' Compensation Certification
<u> X </u>	Insurance Certificates and Endorsements
<u> X </u>	W-9 Form
<u> </u>	Other: _____

4. **Compensation.** District compensation to the Consultant shall be as set forth in Exhibit "B" as the proposed fee for services, but in no event shall total fees, costs, and expenses exceed the total all-inclusive fixed price to be charged for the audits, including out-of-pocket expenses, without the express approval of the Board. The District shall pay Consultant according to the following terms and conditions:
 - 4.1. Payment for the Services shall be made for all undisputed amounts based upon the delivery of the work product as determined by the District. Payment shall be made within thirty (30) days after Consultant submits an invoice to the District for Services actually completed and after the District's written approval of the Services, or the portion of the Services for which payment is to be made.

- 4.2. The Services shall be performed at the hourly billing rates and/or unit prices included in **Exhibit "B."** If hourly billing applies, the itemized invoice shall reflect the hours spent by Consultant in performing its Services pursuant to this Agreement.
5. **Expenses.** District shall not be liable to Consultant for any costs or expenses paid or incurred by Consultant in performing services for District
6. **Materials.** Consultant shall furnish, at its own expense, all labor, materials, equipment, supplies and other items necessary to complete the services to be provided pursuant to this Agreement,
7. **Independent Contractor.** Consultant, in the performance of this Agreement, shall be and act as an independent contractor. Consultant understands and agrees that it and all of its employees shall not be considered officers, employees, agents, partner, or joint venture of the District, and are not entitled to benefits of any kind or nature normally provided employees of the District and/or to which District's employees are normally entitled, including, but not limited to, State Unemployment Compensation or Workers' Compensation. Consultant shall assume full responsibility for payment of all federal, state and local taxes or contributions, including unemployment insurance, social security and income taxes with respect to Consultant's employees. In the performance of the work herein contemplated, Consultant is an independent contractor or business entity, with the sole authority for controlling and directing the performance of the details of the work, District being interested only in the results obtained.
8. **Performance of Services.**
- 8.1. **Standard of Care.** Consultant represents that Consultant has the qualifications and ability to perform the Services in a professional manner, without the advice, control or supervision of District. Consultant's services will be performed, findings obtained, reports and recommendations prepared in accordance with generally and currently accepted principles and practices of its profession for services to California community college districts.
- Consultant shall carefully study and compare all documents, findings, and other instructions and shall at once report to District, in writing, any error, inconsistency, or omission that Consultant or its employees may discover. Consultant shall have responsibility for discovery of errors, inconsistencies, or omissions.
- 8.2. **Meetings.** Consultant and District agree to participate in regular meetings on at least a monthly basis to discuss strategies, timetables, implementations of services, and any other issues deemed relevant to the operation of Consultant's performance of Services.
- 8.3. **District Approval.** The work completed herein must meet the approval of the District and shall be subject to the District's general right of inspection and supervision to secure the satisfactory completion thereof.

9. **Originality of Services.** Except as to standard generic details, Consultant agrees that all technologies, formulae, procedures, processes, methods, writings, ideas, dialogue, compositions, recordings, teleplays and video productions prepared for, written for, or submitted to the District and/or used in connection with this Agreement, shall be wholly original to Consultant and shall not be copied in whole or in part from any other source, except that submitted to Consultant by District as a basis for such services.
10. **Audit.** Consultant shall establish and maintain books, records, and systems of account, in accordance with generally accepted accounting principles, reflecting all business operations of Consultant transacted under this Agreement. Consultant shall retain these books, records, and systems of account during the Term of this Agreement and for five (5) years thereafter. Consultant shall permit the District, its agent, other representatives, or an independent auditor to audit, examine, and make excerpts, copies, and transcripts from all books and records, and to make audit(s) of all billing statements, invoices, records, and other data related to the Services covered by this Agreement. Audit(s) may be performed at any time, provided that the District shall give reasonable prior notice to Consultant and shall conduct audit(s) during Consultant's normal business hours, unless Consultant otherwise consents.
11. **Disputes.** In the event of a dispute between the parties as to performance of the Services, the interpretation of this Agreement, or payment or nonpayment for work performed or not performed, the parties shall attempt to resolve the dispute in good faith. Pending resolution of the dispute, Consultant agrees it will neither rescind the Agreement nor stop the performance of the Services, but will allow determination by the court of the State of California, in the county in which the District's administration office is located, having competent jurisdiction of the dispute. Disputes may be determined by mediation if mutually agreeable, otherwise by litigation. Notice of the demand for mediation of a dispute shall be filed in writing with the other party to the Agreement. The demand for mediation shall be made within a reasonable time after written notice of the dispute has been provided to the other party, but in no case longer than ninety (90) days after initial written notice. If a claim, or any portion thereof, remains in dispute upon satisfaction of all applicable dispute resolution requirements, the Consultant shall comply with all claims presentation requirements as provided in Chapter 1 (commencing with section 900) and Chapter 2 (commencing with section 910) of Part 3 of Division 3.6 of Title 1 of Government Code as a condition precedent to the Consultant's right to bring a civil action against the District. For purposes of those provisions, the running of the time within which a claim must be presented to the District shall be tolled from the time the Consultant submits its written claim until the time the claim is denied, including any time utilized by any applicable meet and confer process.

12. **Termination.**

12.1. **For Convenience by District.** District may, at any time, with or without reason, terminate this Agreement and compensate Consultant only for services satisfactorily rendered to the date of termination. Written notice by District shall be sufficient to stop further performance of services by Consultant. Notice shall be deemed given when received by Consultant or no later than three (3) calendar days after the day of mailing, whichever is sooner.

12.2. **With Cause by District.** District may terminate this Agreement upon giving of written notice of intention to terminate for cause. Cause shall include:

12.2.1. material violation of this Agreement by Consultant; or

12.2.2. any act by Consultant exposing the District to liability to others for personal injury or property damage.

Written notice by District shall contain the reasons for such intention to terminate and unless within three (3) calendar days after that notice the condition or violation shall cease, or satisfactory arrangements for the correction thereof be made, this Agreement shall upon the expiration of the three (3) calendar days cease and terminate. In the event of this termination, the District may secure the required services from another Consultant. If the expense, fees, and/or costs to the District exceed the cost of providing the service pursuant to this Agreement, Consultant shall immediately pay the excess expense, fees, and/or costs to the District upon the receipt of the District's notice of these expense, fees, and/or costs. The foregoing provisions are in addition to and not a limitation of any other rights or remedies available to District.

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

14. **Insurance.**

14.1. Consultant shall procure and maintain at all times it performs any portion of the Services the following insurance with minimum limits equal to the amount indicated below.

Type of Coverage	Minimum Requirement
Commercial General Liability Insurance , including Bodily Injury, Personal Injury, Property Damage, Advertising Injury, and Medical Payments Each Occurrence General Aggregate	 \$ 2,000,000 \$ 1,000,000
Automobile Liability Insurance - Any Auto Each Occurrence General Aggregate	 \$ 1,000,000 \$ 1,000,000
Professional Liability	\$ 1,000,000
Workers' Compensation	Statutory Limits
Employers' Liability	\$ 1,000,000

14.1.1. **Commercial General Liability and Automobile Liability Insurance.**

Commercial General Liability Insurance and Any Auto Automobile Liability Insurance that shall protect Consultant, the District, and the State from all claims of bodily injury, property damage, personal injury, death, advertising injury, and medical payments arising performing any portion of the Services. (Form CG 0001 and CA 0001, or forms substantially similar, if approved by the District.)

14.1.2. **Workers' Compensation and Employers' Liability Insurance.** Workers' Compensation Insurance and Employers' Liability Insurance for all of its

employees performing any portion of the Services. In accordance with provisions of section 3700 of the California Labor Code, Consultant shall be required to secure workers' compensation coverage for its employees. If any class of employee or employees engaged in performing any portion of the Services under this Agreement are not protected under the Workers' Compensation Statute, adequate insurance coverage for the protection of any employee(s) not otherwise protected must be obtained before any of those employee(s) commence performing any portion of the Services.

14.1.3. **Professional Liability (Errors and Omissions).** Professional Liability Insurance as appropriate to Consultant's profession, coverage to continue through completion of construction plus two (2) years thereafter.

14.2. **Proof of Insurance.** Consultant shall not commence performing any portion of the Services until all required insurance has been obtained and certificates indicating the required coverage have been delivered in duplicate to the District and approved by the District. Certificates and insurance policies shall include the following:

14.2.1. A clause stating: "This policy shall not be canceled or reduced in required limits of liability or amounts of insurance until notice has been mailed to the District, stating date of cancellation or reduction. Date of cancellation or reduction shall not be less than thirty (30) days after date of mailing notice."

14.2.2. Language stating in particular those insured, extent of insurance, location and operation to which insurance applies, expiration date, to whom cancellation and reduction notice will be sent, and length of notice period.

14.2.3. An endorsement stating that the District and its Governing Board, agents, representatives, employees, trustees, officers, consultants, and volunteers are named additional insured under all policies except Workers' Compensation Insurance, Professional Liability, and Employers' Liability Insurance. An endorsement shall also state that Consultant's insurance policies shall be primary to any insurance or self-insurance maintained by District. An endorsement shall also state that there shall be a waiver of any subrogation.

14.2.4. All policies except the Professional Liability, Workers' Compensation, and Employers' Liability Insurance Policies shall be written on an occurrence form.

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

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

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

terminated effective upon Consultant's receipt of a written termination notice from the District.

17. **Certificates/Permits/Licenses/Registration.** Consultant and all Consultant's employees or agents shall secure and maintain in force such certificates, permits, licenses and registration as are required by law in connection with the furnishing of Services pursuant to this Agreement.
18. **Employment with Public Agency.** Consultant, if an employee of another public agency, agrees that Consultant will not receive salary or remuneration, other than vacation pay, as an employee of another public agency for the actual time in which services are actually being performed pursuant to this Agreement.
19. **Anti-Discrimination.** Consultant herein agrees to comply with the provisions of the California Fair Employment and Housing Act as set forth in part 2.8 of division 3 of the California Government Code, commencing at section 12900; the Federal Civil Rights Act of 1964, as set forth in Public Law 88-352, and all amendments thereto; Executive Order 11246; and all administrative rules and regulations found to be applicable to Consultant and all of its subcontractors. In addition, Consultant agrees to require like compliance by all of its subcontractor(s).
20. **No Rights in Third Parties.** This Agreement does not create any rights in, or inure to the benefit of, any third party except as expressly provided herein.
21. **District's Evaluation of Consultant and Consultant's Employees and/or Subcontractors.** The District may evaluate Consultant in any way the District is entitled pursuant to applicable law. The District's evaluation may include, without limitation:
 - 21.1. Requesting that District employee(s) evaluate Consultant and Consultant's employees and subcontractors and each of their performance.
 - 21.2. Announced and unannounced observance of Consultant, Consultant's employee(s), and/or subcontractor(s).
22. **Limitation of District Liability.** Other than as provided in this Agreement, District's financial obligations under this Agreement shall be limited to the payment of the compensation provided in this Agreement. Notwithstanding any other provision of this Agreement, in no event, shall District be liable, regardless of whether any claim is based on contract or tort, for any special, consequential, indirect or incidental damages, including, but not limited to, lost profits or revenue, arising out of or in connection with this Agreement for the services performed in connection with this Agreement.
23. **Confidentiality.** Consultant and all Consultant's agents, personnel, employee(s), and/or subcontractor(s) shall maintain the confidentiality of all information received in the course of performing the Services. Consultant understands that student records are confidential and agrees to comply with all state and federal laws concerning the maintenance and disclosure of student records. This requirement to maintain confidentiality shall extend beyond the termination of this Agreement.
24. **Notice.** Any notice required or permitted to be given under this Agreement shall be deemed to have been given, served, and received if given in writing and either personally delivered or deposited in the United States mail, registered or certified mail, postage prepaid, return

receipt required, or sent by overnight delivery service, or facsimile transmission or electronic mail, addressed as follows:

District:

Adil Ahmed

Peralta Community College District
Department of Financial Services
333 East 8th Street
Oakland, CA 94606
Fax: _____
Email: aaahmed@peralta.edu

Consultant:

CWDL, Certified Public Accounts
5151 Murphy Canyon Road, Suite 135
San Diego, CA 92123
Fax: 1-858-565-2700
Email: jdominguez@cwdl.com
ATTN: John Dominguez, CPA, CFE, CGMA

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

25. **Integration/Entire Agreement of Parties.** This Agreement constitutes the entire agreement between the Parties and supersedes all prior discussions, negotiations, and agreements, whether oral or written. This Agreement may be amended or modified only by a written instrument executed by both Parties.
26. **California Law.** This Agreement shall be governed by and the rights, duties and obligations of the Parties shall be determined and enforced in accordance with the laws of the State of California. The Parties further agree that any action or proceeding brought to enforce the terms and conditions of this Agreement shall be maintained in the county in which the District's administrative offices are located.
27. **Waiver.** The waiver by either party of any breach of any term, covenant, or condition herein contained shall not be deemed to be a waiver of such term, covenant, condition, or any subsequent breach of the same or any other term, covenant, or condition herein contained.
28. **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.
29. **Provisions Required By Law Deemed Inserted.** Each and every provision of law and clause required by law to be inserted in this Agreement shall be deemed to be inserted herein and this Agreement shall be read and enforced as though it were included therein.
30. **Authority to Bind Parties.** Neither party in the performance of any and all duties under this Agreement, except as otherwise provided in this Agreement, has any authority to bind the other to any agreements or undertakings.
31. **Attorney's Fees/Costs.** Should litigation be necessary to enforce any terms or provisions of this Agreement, then each party shall bear its own litigation and collection expenses, witness fees, court costs and attorney's fees.
32. **Tolling of District's Claims.** Consultant agrees to toll all statutes of limitations for District's assertion of claims against Consultant that arise out of, pertain to, or relate to contractors' or

subcontractors' claims against District involving Consultant's services under this Agreement, until the contractors' or subcontractors' claims are finally resolved.

- 33. **Captions and Interpretations.** Paragraph headings in this Agreement are used solely for convenience, and shall be wholly disregarded in the construction of this Agreement. No provision of this Agreement shall be interpreted for or against a party because that party or its legal representative drafted such provision, and this Agreement shall be construed as if jointly prepared by the Parties.
- 34. **Calculation of Time.** For the purposes of this Agreement, "days" refers to calendar days unless otherwise specified.
- 35. **Signature Authority.** Each party has the full power and authority to enter into and perform this Agreement, and the person signing this Agreement on behalf of each Party has been properly authority and empowered to enter into this Agreement.
- 36. **Counterparts.** This Agreement and all amendments and supplements to it may be executed in counterparts, and all counterparts together shall be construed as one document.
- 37. **Incorporation of Recitals and Exhibits.** The Recitals and each exhibit attached hereto are hereby incorporated herein by reference.

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

Dated: 06/19/2022, 20__

Dated: 06/16/2022, 20__

Peralta Community College District

CWDL, Certified Public Accountants

By: 

By: 

Print Name: Jannett N. Jackson

Print Name: John Dominguez

Print Title: Interim Chancellor

Print Title: Partner

Information regarding Consultant:

License No.:

Registration No.: _____

Address: 5151 Murphy Canyon Road
Suite 135 _____

Telephone: 858-565-2700

Facsimile: 858-764-2861

E-Mail: jdominguez@cwdl.com

Type of Business Entity:
 Individual
 Sole Proprietorship
 Partnership
 Limited Partnership
 Corporation, State: _____
 Limited Liability Company
 Other: _____

90-0916070 :
Employer Identification and/or
Social Security Number

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

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

General requirements:

Sections 84030–84044 of Education Code of the State of California requires all community college districts, regional occupational centers and programs, and all other public local educational agencies shall provide for an annual financial audit of the financial records and statements and audits who shall be a certified public accountant licensed by the California State Board of Accountancy.

The accounting system including the uniform fund structure used to record the financial affairs of any community college district shall be in accordance with the definitions, instructions, and procedures published in the California Community Colleges Budget and Accounting Manual in accordance with Education Code Section 84040.5

The audit shall include all funds under the control or jurisdiction of the District. The audit shall identify all expenditures by source of funds and shall contain a statement that the audit was conducted pursuant to standards and procedures developed in accordance with Education Code Section 84040.5, and a summary of audit exceptions and management recommendations. Audit reports for the preceding fiscal year must be presented to the Board and submitted to the California Community College Chancellor's Office by December 31.

The Audit shall be made in accordance with auditing standards generally accepted in the United States of America; the standards for financial and compliance audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular 133, Audits of States, Local Governments, and Non-Profits Organizations. The Audit shall include all funds of the district, but not limited to District General Fund, Student Nutrition Services Fund, Building Funds, General Obligation Bond Funds, Capital Project Fund, Self-Managed Insurance Fund and Workers' Compensation Fund, General Fixed Assets Account Group, Long-Term Debt Account Group, Student Body Funds, and all other funds under the control of the Governing Board of the Peralta Community College district. The auditors shall prepare the GASB 34 conversions journal entries required by the State Controller's office.

At the conclusion of the annual audit, the independent auditor is required to provide the following in published report:

1. Audited Comprehensive Financial Statements, with accompanying notes.
2. Auditor's Opinion on the Comprehensive Financial Statements and notes. Peralta Community College District RFP No. 21-22/26 Independent Auditing Services Page 3
3. Supplementary Information, with accompanying notes.
4. Auditor's Report on State Compliance Requirements.
5. Auditor's Report on the District's Measure A General Obligation Bond Fund Performance.
6. Auditor's Report on the District's Measure G General Obligation Bond Fund Performance.
7. Auditor's Report on the District's Measure B Parcel tax ending June 30, 2022.

8. Auditor's Report on the District's Measure E Parcel tax starting July 1, 2022
9. Auditor's Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards (Subject to A-133).
10. Auditor's Report on Compliance Requirements Applicable to each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133.
11. Status Report on Prior-Year's Findings and Recommendations.
12. Provide one (1) original bound copy; one (1) unbound copy marked "Copy for Reproduction," and one (1) Electronic copy of the preliminary audit report for the District, prior to conducting the exit conference for each of the audits with appropriate personnel of the District.
13. Provide one (1) original bound copy, one (1) unbound copy marked "Copy for Reproduction," and one (1) Electronic copy of the draft audit report to be reviewed with the Peralta Community College District's Audit Committee.
14. Seventy-five (75) copies of the final audit report fifteen (15) days prior to the appropriately scheduled Board of Trustees meeting at which the audit report will be presented.
15. Present the audit report to the Board of Education.
16. Send the audit report to the appropriate agencies as required in accordance with the definitions, instructions, and procedures published in the California Community Colleges Budget and Accounting Manual as approved by the board of governors and furnished by the board of governors. The independent auditor shall retain audit documentation and work papers for a period of seven (7) years after issuance of the audit report, unless otherwise specified in writing by Peralta Community College District RFP No. 21-22/26 Independent Auditing Services Page 4 the District. Such working papers shall be available for review and audit by the district, representatives of the federal and/or state governments, and other individuals with relevant knowledge and experience to understand the audit designated by the District

Exhibit B

COST PROPOSAL

Submitted herein is our proposal for Independent Audit Services for the Peralta Community College District for the fiscal year ending June 30, 2022, with the option to renew through June 30, 2024. This is an all-inclusive fee and includes all costs necessary to conduct the audit. CWDL does not bill for any reimbursable expenses.

Peralta Community College District						
Engagement Role	Estimated Hours	Billing Rates	Option Year			
			2021-22	2022-23	2023-24	
Partner	230	\$ 195	\$ 44,850	\$ 44,850	\$ 46,196	
Manager	310	155	48,050	48,050	49,492	
Senior	360	135	48,600	48,600	50,058	
Staff	280	115	32,200	32,200	33,166	
Secretarial	20	45	900	900	927	
Totals	1,200		174,600	174,600	179,838	
Less Courtesy Discount to Quoted Fee			(7,000)	(7,000)	(7,000)	
Maximum Annual Fee			\$ 167,600	\$ 167,600	\$ 172,838	

Measure A Financial and Performance Audit*						
Engagement Role	Estimated Hours	Billing Rates	Option Year			
			2021-22	2022-23	2023-24	
Partner	16	\$ 195	\$ 3,120	\$ 3,120	\$ 3,214	
Manager	24	155	3,720	3,720	3,832	
Senior	20	135	2,700	2,700	2,781	
Staff	24	115	2,760	2,760	2,843	
Secretarial	2	45	90	90	93	
Totals	86		12,390	12,390	12,762	
Less Courtesy Discount to Quoted Fee			(2,000)	(2,000)	(2,000)	
Maximum Annual Fee			\$ 10,390	\$ 10,390	\$ 10,762	

Measure G Financial and Performance Audit*						
Engagement Role	Estimated Hours	Billing Rates	Option Year			
			2021-22	2022-23	2023-24	
Partner	16	\$ 195	\$ 3,120	\$ 3,120	\$ 3,214	
Manager	24	155	3,720	3,720	3,832	
Senior	20	135	2,700	2,700	2,781	
Staff	24	115	2,760	2,760	2,843	
Secretarial	2	45	90	90	93	
Totals	86		12,390	12,390	12,762	
Less Courtesy Discount to Quoted Fee			(2,000)	(2,000)	(2,000)	
Maximum Annual Fee			\$ 10,390	\$ 10,390	\$ 10,762	

COST PROPOSAL, continued

Engagement Role	Estimated Hours	Billing Rates	Measure B Parcel Tax Audit		
			2021-22	Option Year	
				2022-23	Option Year 2023-24
Partner	12	\$ 195	\$ 2,340	\$ 2,340	\$ 2,410
Manager	16	155	2,480	2,480	2,554
Senior	10	135	1,350	1,350	1,391
Staff	8	115	920	920	948
Secretarial	1	45	45	45	46
Totals	47		7,135	7,135	7,349
Less Courtesy Discount to Quoted Fee			(3,000)	(3,000)	(3,000)
Maximum Annual Fee			\$ 4,135	\$ 4,135	\$ 4,349

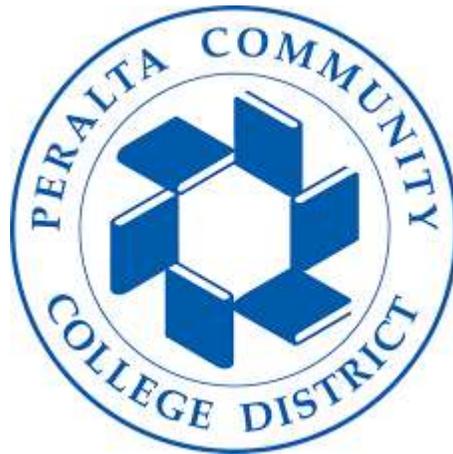
Engagement Role	Estimated Hours	Billing Rates	Measure E Parcel Tax Audit		
			2021-22	Option Year	
				2022-23	Option Year 2023-24
Partner	12	\$ 195	\$ 2,340	\$ 2,340	\$ 2,410
Manager	16	155	2,480	2,480	2,554
Senior	10	135	1,350	1,350	1,391
Staff	8	115	920	920	948
Secretarial	1	45	45	45	46
Totals	47		7,135	7,135	7,349
Less Courtesy Discount to Quoted Fee			(3,000)	(3,000)	(3,000)
Maximum Annual Fee			\$ 4,135	\$ 4,135	\$ 4,349
Total All-Inclusive Annual Fee			\$ 196,650	\$ 196,650	\$ 203,060

*For years of low bond activity, CWDL will discount the bond fee as agreed with management.

As noted in our Transmittal Letter, CWDL does not issue supplemental billings for existing scopes of work, including new GASB implementations, additional fieldwork visits, or client delays.

End of Document

PERALTA COMMUNITY COLLEGE DISTRICT



**REQUEST FOR PROPOSAL
INDEPENDENT AUDITING SERVICES (RFP 21-22/26)
For the Year Ending June 30, 2022
With the option to renew through June 30, 2025**

Submitted on May 6, 2022 by:

John Dominguez, CPA, CFE, CGMA

This Proposal is Effective (Non-Rescindable) Through August 31, 2022

CWDL

CWDL, Certified Public Accountants

Corporate Office

5151 Murphy Canyon Road

Suite 135

San Diego, California 92123

Contact Person: John Dominguez, CPA, CFE, CGMA

E-Mail: jdominguez@cwdl.com

www.cwdl.com

Telephone: 858-565-2700

Fax: 858-764-2861

TABLE OF CONTENTS

	<u>PAGE</u>
TRANSMITTAL LETTER	1
PROFILE OF FIRM	4
GOVERNMENTAL EXPERIENCE AND REFERENCES	7
STAFFING AND PERSONNEL	9
APPROACH TO THE AUDIT	15
AUDIT TIMELINE	19
COST PROPOSAL	22
Attachments	
Amendment Form	
Workers' Compensation Insurance Certificate	
Vendor Representation and Certification	
Peer Review Letter	



Attn: Brian Slaughter, Purchasing Director
Peralta Community College District
333 East 8th Street
Oakland, CA 94606

Dear Mr. Slaughter,

We thank you for considering CWDL, Certified Public Accountants (“CWDL”) as your independent auditors. We are pleased to respond to the Peralta Community College District (the “District”) for the **annual independent audit of the Peralta Community College District, the Measure A and Measure G General Obligation Bond Funds Financial and Performance audits and the Measure B and Measure E Parcel Tax audits**, for the fiscal year ending June 30, 2022, with the option to renew through June 30, 2025.

CWDL is a regional CPA firm located at 5151 Murphy Canyon Road, Ste. 135, San Diego, CA 92123. CWDL currently **audits over 30% of the Community College Districts in California**. The Partners at CWDL have managed the audits of **over 30 Community College Districts, 30 Proposition 39 bond audits, 45-auxiliaries and non-profits and 50 school districts** throughout the States of California and Arizona.

We offer the District our expertise in California community college audits. From staff to partner, your engagement fieldwork team will consist **entirely of licensed Certified Public Accountants**, 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 on-site 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 entire team consists of licensed CPAs who are all experienced in local education agency audits. We believe the combination of our team’s experience and our client-focused approach enables us to provide a service unmatched by other firms. We also encourage you to contact our references.

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

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

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

We have read and understood all the requirements listed in the Request for Proposal 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 2 weeks of our year-end audit visit. We encourage you to contact our references to discuss our ability to meet required timelines. We will also provide you with direct contact numbers to our partners should any questions arise.

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

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 Peralta 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	Manager	In-Field Senior
Daniel Johnson, CPA	19112	Associate	In-Field Associate
Najee Corley	N/A	Associate	In-Field Associate
Kaili Nance	N/A	Associate	In-Field Associate
Dennis V. Maschke, MBA, CPA	15778	Principal	Concur/Review Partner

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

After reading through our proposal, if you have any questions, please feel free to contact me at (858) 565-2700 or jdominguez@cwdl.com. This proposal does not involve any proposed subcontracting or delegation of scope outside of CWDL. We acknowledge that at the time of submission of this proposal, no RFP addenda have been posted to the District website. This proposal shall remain valid for a period until August 31, 2022. We identify no information contained within the proposal as confidential or proprietary. We acknowledge all insurance requirements and provide the assurance that we are able to meet those requirements if a contract is offered to our firm. Firm information is listed as follows:

Primary Contact: John Dominguez, CPA, CFE, CGMA
Position: Partner (authorized signer)
Address: Corporate Office (5151 Murphy Canyon Road Ste.135, San Diego, CA 92123)
Contact Telephone: (858) 565-2700
Firm Name: CWDL
Mailing Address: 5151 Murphy Canyon Road Ste.135, San Diego, CA 92123
Email Address: jdominguez@cwdl.com
Telephone Number: (858) 565-2700

I would be happy to meet with District management to discuss further.



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



Ben Leavitt, CPA, CFE (Secondary Contact)
Partner
bleavitt@cwdl.com
(858) 472-0216

PROFILE OF FIRM

FIRM QUALIFICATIONS AND EXPERIENCE

CWDL formed as a merger of Cossolias & Wilson CPA and Dominguez-Leavitt & Associates in January 2014. CWDL is a partnership that employs over 45 professional staff, including four partners, one principal, two managers, four seniors, and fifteen staff.

We are a regional CPA firm, located in San Diego, California and Scottsdale, Arizona offering 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 Community College District audits, we specialize in audits of 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 College Districts 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.

See Tab 3 for detail of CWDL's customer base. We currently audit 26 California Community Colleges.

In addition, we have two Certified Fraud Examiners on staff who are CCD audit experts. Our CFEs regularly assist our audit clients with forensic services should the need arise. An expert who understands the operations of your District, and is also a CFE adds even more to the value that our firm brings to your District.

EXPERIENCE IN AUDITING COMPUTERIZED SYSTEMS

CWDL recognizes that the audit practice of 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.

At CWDL, we also use computerized systems to assist in our audits. The audit software we use is ProSystem FX engagement, which is a paperless audit software. All audit staff are fully trained in the use of the audit software. Additionally, CWDL uses advanced data mining and software for data analysis and a portal, where our clients can upload documents over a secure network.

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 **on-site during all phases** of the audit.

PROFILE OF FIRM, continued

IMPORTANCE OF CERTIFICATIONS

At CWDL, we understand that the Certified Public Account (“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. We are proud to offer a fieldwork team of all CPAs to better serve the District and the quality of our audit.

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 January 2020. 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. See the attachments for a copy of our peer review report.

REPORTING

CWDL prepares the formal audit report for all of our clients. We have extensive experience in taking our client general ledger reports, linking them into our financial audit software, and providing a top-quality final report. What we do for our clients is above and beyond the standard service, by creating a check figure report to the DAT to ensure that our clients’ filings with the Chancellor’s Office are accurate and complete.

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 seven (7) years, unless notified in writing by the District. We will make all working papers and reports available upon request to the following agencies:

- Peralta Community College District
- State Chancellor’s Office
- Federal and State Governments
- Parties designated by the District

PROFILE OF FIRM, continued

INSURANCE

CWDL has errors and omissions insurance, property and liability, and workers' compensation insurance 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. A Certificate of Insurance will be provided if we are selected to perform services for the District.

ASSURANCES

CWDL certifies that we understand that the primary purpose of the audit as specified herein is to express an opinion on the financial statements that such an audit is subject to the inherent risk that errors or fraud may not be detected. If conditions are discovered which lead to the belief that material errors or fraud may exist, or if any other circumstances are encountered that require extended services, the Auditor will promptly advise the District. No extended services will be performed unless they are authorized by the District and the agreement covering the work to be done has been amended to reflect such extended services.

CWDL certifies that in accordance with auditing standards and other applicable guidelines and regulations, we will select the necessary procedures to test compliance and to disclose noncompliance with specified laws, regulations and contracts.

CWDL certifies that we are properly licensed as a certified public accounting firm in the State of California and meet the independence standards of the Standards for Audit of Governmental Organizations, Programs, Activities and Functions, 1981 revision, published by the U.S. General Accounting Office. We are also in good standing with both the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants.

CWDL provides the highest level of work and we certify that we do not have a record of substandard audit work. We meet all specific requirements imposed by state or local laws, or rules and regulations.

CWDL certifies that we will follow the American Institute of Certified Public Accountants' Interpretation 501-3, Failure to Follow Standards and/or Procedures or other Requirements in Governmental Audits.

CWDL certifies our statement of ability to comply with other general requirements as described in the request for proposal.

GOVERNMENTAL EXPERIENCE AND REFERENCES

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

Sample of Current Clients Served by CWDL	
Antelope Valley Community College District*	Redwoods Community College District*
Arcohe Union School District	Rio Hondo Community College District*
Bowie Unified School District	San Jose/Evergreen Community College District*
Butte-Glenn Community College District*	San Mateo County Community College District*
Cedar Unified School District	San Simon Unified School District
Centinela Valley Union High School District*	Sentinel Elementary School District
Cobre Valley Institute of Technology	Sequoias Community College District
Copper Mountain Community College District	Shasta-Tehama-Trinity Community College District*
Emery Unified School District*	Shonto Governing Board of Education
Hackberry Elementary School District	Sierra County Office of Education
Hartnell Community College District*	Sierra-Plumas Joint Unified School District
Lincoln Unified School District*	Siskiyou Joint Community College District
Marin Community College District*	South Whittier Unified School District*
Mendocino-Lake Community College District	St. Johns Unified School District
Napa Valley Community College District*	Thatcher Unified School District
Palo Verde Community College District*	West Kern Community College District*
Paloma Elementary School District	West Valley-Mission Community College District*
Pleasanton Unified School District*	Yuba Community College District*
<i>*Indicates that the engagement includes financial and performance audits of Proposition 39 bonds</i>	

At CWDL we have the ability to provide additional services related to auditing, accounting, management, and forensics. With our experienced team, we are often called upon by our clients to perform additional procedures. Specifically, our partners have performed forensic bond audit services, management consulting over capital assets, accounting for attendance and associated student bodies, and other related consulting for our Community College District and K12 clients. These engagements have all been performed in the last 3 years, with two ongoing. If you would like to speak to our references regarding our ability to provide additional services, please let us know.

GOVERNMENTAL EXPERIENCE AND REFERENCES

Below is a list of client references that the firm is currently working on. We encourage you to reach out to our references. CWDL has been working with the same clients since the firm was formed in 2014 and does not have any past clients.

References	
Name of Entity:	West Valley-Mission Community College District
Scope:	District Audit, Foundation Audit, Bond Audits
Contact Person:	Ngoc Chim, Executive Director of Fiscal Services
Address:	1400 Fruitvale Ave. Saratoga, CA 95070
Phone No.:	(480) 741-2085
Email:	ngoc.chim@wvm.edu
Name of Entity:	San Jose/Evergreen Community College District
Scope:	District Audit, Foundation Audit, Bond Audits, Retirement Plan Audit
Contact Person:	Jorge Escobar, Vice Chancellor of Business Services
Address:	40 S. Market Street San Jose, CA 95113
Phone No.:	(408) 270-6426
Email:	jorge.escobar@sjeccd.edu
Name of Entity:	Mendocino-Lake Community College District
Scope:	District Audit, Foundation Audit
Contact Person:	Joe Atherton, Director of Fiscal Services
Address:	1000 Hensley Creek Rd. Ukiah, CA 95482
Phone No.:	(707) 468-3067
Email:	jatherton@mendocino.edu
Name of Entity:	Hartnell Community College District
Scope:	District Audit, Foundation Audit, Bond Audits
Contact Person:	Linda Wilczewski, Vice President of Administrative Services
Address:	411 Central Avenue Salinas, CA 93901
Phone No.:	(831) 755-6914
Email:	lwilczewski@hartnell.edu
Name of Entity:	Butte-Glenn Community College District
Scope:	District Audit, Foundation Audit, Bond Audits
Contact Person:	Andy Suleski, Vice President of Administration
Address:	3536 Butte Campus Dr Oroville, CA 95965
Phone No.:	(530) 895-2353
Email:	suleskian@butte.edu

STAFFING AND 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. Principal 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 three years of experience performing audits of Community College Districts similar to the Peralta Community College District.

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

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
Dennis V. Maschke, MBA, CPA	15778	Principal	Concur/Review Partner
Steven Currie, CPA	A119381	Manager	In-Field Senior
Gavin McCorkle, CPA	A121431	Senior	In-Field Associate
Daniel Johnson, CPA	19112	Associate	In-Field Associate

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

Audit Partner John Dominguez, CPA, CFE, CGMA brings over sixteen (16) years of accounting and audit experience to CWDL. Mr. Dominguez specializes in California community college district audits. Mr. Dominguez leads the CCD audit division of our firm. As the engagement partner, Mr. Dominguez will be in charge of supervising all facets of the engagement and will be on-site during the fieldwork to oversee the audit. Mr. Dominguez will also be available to attend all meetings with the staff and governing board of the District.

Audit Partner Ben Leavitt, CPA, CFE specializes in auditing governmental agencies and nonprofits. Mr. Leavitt’s has over thirteen (13) 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 Principal Dennis Maschke, CPA, MBA has over sixteen (16) 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.

STAFFING AND PERSONNEL, continued

Audit Manager Steven Currie, CPA has over ten (10) 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 Gavin McCorkle, CPA graduated from the University of Arizona with a Bachelor of Science in Business Administration, Accounting. Mr. McCorkle is a licensed CPA in the states of Arizona and California. Mr. McCorkle began his accounting career in private industry before joining a midsize CPA firm in Arizona specializing in a variety of different types of audits, including non-profit and governments. Mr. McCorkle has over eight (8) years of private industry and six (6) years of public accounting experience. Mr. McCorkle has worked on the audits of Napa Valley Community College District, Butte-Glenn Community College District, Yuba Community College District and West Valley-Mission Community College District. In addition to his audit experience, Mr. McCorkle works with numerous non-profit organizations and performs hundreds of tax returns each year.

Audit Senior Daniel Johnson, CPA has over four (4) years of experience providing accounting and audit services for governmental agencies, including both school districts and municipal entities. Mr. Johnson will be onsite and work with the District to complete audit workpapers. Prior to joining CWDL, Daniel worked as an associate with a top ten accounting firm within Arizona. Daniel has worked on many educational audits.

AUDIT RESUMES

Listed on the following pages 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.



JOHN DOMINGUEZ

Partner

PROFILE

Mr. Dominguez specializes in audits and consulting engagements of community colleges and school districts. He has over sixteen (16) 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

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

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

PROFILE

Mr. Leavitt specializes in audits and consulting engagements of community colleges, school districts and other nonprofit organizations. He has over thirteen (13) years of audit and consulting experience. Mr. Leavitt has also performed many forensic audits and investigations. He is a certified CFE and CPA both in the State of Arizona and California. Mr. Leavitt annually attends school finance conferences and workshops. Mr. Leavitt graduated from California State University San Marcos with Honors, earning a bachelor's degree in Business Administration, Option Accountancy

CONTACT

PHONE:
858-472-0216

WEBSITE:
www.cwdl.com

EMAIL:
bleavitt@cwdl.com

HOBBIES

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

CLIENTS SERVED DURING CAREER

Community College Districts

Lassen Community College
San Jose/Evergreen Community College
Butte-Glenn Community College
Rio Hondo Community College
West Valley-Mission Community College
Siskiyou Joint Community College
Napa Valley Community College
Mt. San Jacinto Community College
Shasta-Tehama-Trinity Community College
Yuba Community College
Lake Tahoe Community College
Mendocino Lake Community College
San Diego Community College
South Orange County Community College
Palomar Community College

School Districts

Cobre Valley Institute of Technology
Sentinel Elementary School District
Paloma Elementary School District
Shonto Governing Board of Education, Inc.
San Diego Unified School District
Emery Unified School District
Arcohe Union 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

Municipalities and Other Governments

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

Amongst more not listed



DENNIS V MASCHKE

Partner

PROFILE

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

CONTACT

PHONE:
480-678-7462

WEBSITE:
www.cwdl.com

EMAIL:
dmaschke@cwdl.com

HOBBIES

- Spending time with family
- Golf
- Continuous education

CLIENTS SERVED DURING CAREER

Community College Districts

West Valley-Mission Community College
Mendocino-Lake Community College
San Jose/Evergreen Community College
Lake Tahoe Community College
Mohave Community College

Unified School Districts

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

Elementary School Districts

Madison Elementary School District
Roosevelt Elementary School District
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.
Stepping Stones Academy
Paradise Education

Amongst more not listed



STEVEN CURRIE

Senior Manager

CLIENTS SERVED DURING CAREER

Community College Districts

Antelope Valley Community College
Butte-Glenn Community College
Grossmont-Cuyamaca Community College
Lake Tahoe Community College
Lassen Community College
Marin Community College
Mendocino-Lake Community College
Oklahoma Community College
Palomar Community College
San Diego Community College
San Jose/Evergreen Community College
Siskiyou Community College
South Orange County Community College
West Valley-Mission Community College
Yuba Community College

School Districts

Arcoshe Union School District
Barstow Unified School District
Central Union School District
Cobre Valley Institute of Technology
Grossmont Union High School District
Hackberry Elementary School District
Lincoln Unified School District
Oak Park Unified School District
Pleasanton Unified School District
San Diego 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

Municipalities

City of Brawley
City of Calipatria

Amongst more not listed

PROFILE

Mr. Currie specializes in audits and consulting engagements of community college and school districts. He has over ten (10) years of audit and consulting experience. Prior to joining CWDL, Steven worked as a Manager for a mid-sized California CPA firm providing over five (5) years of audit experience primarily related to California K-12 and Community Colleges. In addition, Steven worked for a National CPA firm providing audit services for public, private and not-for-profit entities. Steven is a licensed CPA in the State of California and earned his degree in accounting from San Diego State University.

CONTACT

PHONE:
619-504-5317

WEBSITE:
www.cwdl.com

EMAIL:
scurrie@cwdl.com

HOBBIES

- Family
- Motorsports
- Mountain bikes

APPROACH TO THE AUDIT

AUDIT APPROACH SUMMARY

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

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

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

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

CWDL utilizes sampling methodology consistent with industry standards/best practices as prescribed by the AICPA audit and accounting guidance, Uniform Guidance, and generally accepted government auditing standards. On the compliance side of the audit this means that we are using statistically significant samples to ensure any findings or questioned costs can be extrapolated, as required by the State Controller'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.

APPROACH TO THE AUDIT, continued

STATEMENT OF UNDERSTANDING

We will provide a comprehensive financial and compliance audit for the District, the Measure A Financial and Performance audits, the Measure G Financial and Performance audits, the Measure B Parcel Tax audit, and the Measure E Parcel Tax audit for the fiscal year ending June 30, 2022, with the option to renew through June 30, 2025.

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)
- 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.
- We will provide drafts of the financial statements no later than two weeks after the completion of year-end fieldwork.
- We will provide one (1) original bound copy, one (1) unbound copy marked "Copy for Reproduction," and one (1) electronic copy of the preliminary audit report for the District, prior to conducting an exit conference.
- We will provide one (1) original bound copy, one (1) unbound copy marked "Copy for Reproduction," and one (1) electronic copy of draft audit report to be reviewed with the District's Audit Committee.
- We will submit the final audit no later than December 15th each year. 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.
- We will provide the District with seventy-five (75) bound copies and an electronic copy of each of the audits fifteen (15) days prior to the appropriately scheduled Board of Trustees meeting.
- 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.

APPROACH TO THE AUDIT, continued

USE OF TECHNOLOGY BY THE AUDIT FIRM

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, CPAs 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.



REPORT DEADLINES & PRESENTATIONS

CWDL will provide the District with drafted financial statements no later than two weeks after year-end field work, or as established in the contract. We will ensure that any proposed edits are made immediately, and a final draft is submitted for approval. We will plan to present the approved financials to the District at an approved Board meeting as requested by the District.

APPROACH TO THE AUDIT, continued

AUDIT COMMUNICATION

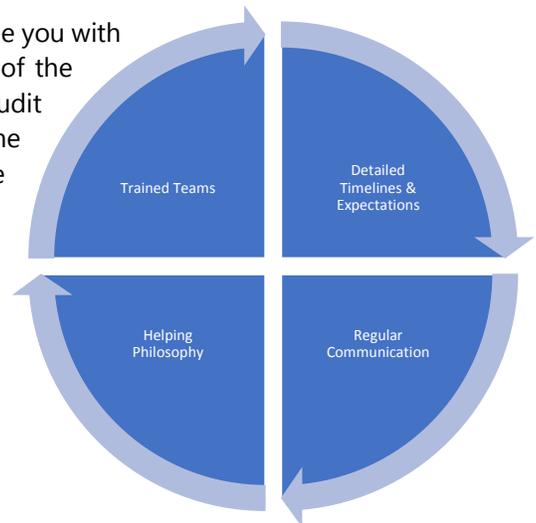
Auditors are required under SAS 114 to communicate the scope and results of the audit to those in the District that are “charged with governance.” This would include, for example, the Business Manager, various business office managers, the audit committee and representative governing trustee members. To meet this standard, CWDL ensures that we arrange for meetings with selected administrators and committee/board members to discuss the scope of the audit early on and throughout each phase of fieldwork. We will conduct exit conferences at each stage of the audit and finally present, without additional charge, the audit results to the full board at one of the District’s board meetings.

Additionally, we may also have other comments for management on matters we have observed and possible ways to improve efficiency of your operations or other recommendations regarding internal control structure. With respect to these communications, it is our practice to discuss such comments with the appropriate level of management responsible for the matters prior to their communication to senior management and the Board.

AUDITOR TRANSITION

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

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



AUDIT TIMELINE

CWDL's knowledge and experience auditing California Community College Districts allows us to provide a work plan and timeline that will ensure a smooth completion of all audit testing in accordance with standards, along with the delivery of a quality report in a timely manner. Note that all estimated dates are subject to District approval. Listed below is a high-level timeline of the audit process followed by more detail on the purpose of each visit. All of these dates and the timeline is subject to management approval. We work hard to provide the best possible customer experience, and setting an effective timeline for management and governance is of the utmost importance.



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

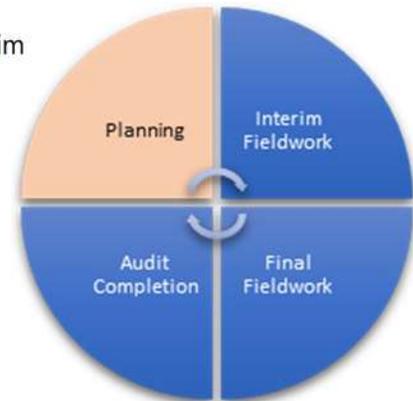
AUDIT TIMELINE, continued

Pre-audit & Planning Phase

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

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

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



Interim Fieldwork Phase

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

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

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



AUDIT TIMELINE, continued

Year-end Fieldwork Phase

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

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

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



Audit Completion Phase

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

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

As noted 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 by December 31st 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 December 31st.



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.

COST PROPOSAL

Submitted herein is our proposal for Independent Audit Services for the Marin Community College District for the fiscal year ending June 30, 2022, with the option to renew through June 30, 2025. This is an all-inclusive fee and includes all costs necessary to conduct the audit. CWDL does not bill for any reimbursable expenses. We will include in our contract with you a provision to withhold 10% of the audit fee until the audit is completed and presented to the District's board.

Peralta Community College District								
Engagement Role	Estimated Hours	Billing Rates			<i>Option Year</i>		<i>Option Year</i>	
			2021-22	2022-23	2023-24	2024-25		
Partner	230	\$ 195	\$ 44,850	\$ 44,850	\$ 46,196	\$ 47,581		
Manager	310	155	48,050	48,050	49,492	50,976		
Senior	360	135	48,600	48,600	50,058	51,560		
Staff	280	115	32,200	32,200	33,166	34,161		
Secretarial	20	45	900	900	927	955		
Totals	1,200		174,600	174,600	179,838	185,233		
Less Courtesy Discount to Quoted Fee			(7,000)	(7,000)	(7,000)	(7,000)		
Maximum Annual Fee			\$ 167,600	\$ 167,600	\$ 172,838	\$ 178,233		

Measure A Financial and Performance Audit*								
Engagement Role	Estimated Hours	Billing Rates			<i>Option Year</i>		<i>Option Year</i>	
			2021-22	2022-23	2023-24	2024-25		
Partner	16	\$ 195	\$ 3,120	\$ 3,120	\$ 3,214	\$ 3,310		
Manager	24	155	3,720	3,720	3,832	3,947		
Senior	20	135	2,700	2,700	2,781	2,864		
Staff	24	115	2,760	2,760	2,843	2,928		
Secretarial	2	45	90	90	93	95		
Totals	86		12,390	12,390	12,762	13,145		
Less Courtesy Discount to Quoted Fee			(2,000)	(2,000)	(2,000)	(2,000)		
Maximum Annual Fee			\$ 10,390	\$ 10,390	\$ 10,762	\$ 11,145		

Measure G Financial and Performance Audit*								
Engagement Role	Estimated Hours	Billing Rates			<i>Option Year</i>		<i>Option Year</i>	
			2021-22	2022-23	2023-24	2024-25		
Partner	16	\$ 195	\$ 3,120	\$ 3,120	\$ 3,214	\$ 3,310		
Manager	24	155	3,720	3,720	3,832	3,947		
Senior	20	135	2,700	2,700	2,781	2,864		
Staff	24	115	2,760	2,760	2,843	2,928		
Secretarial	2	45	90	90	93	95		
Totals	86		12,390	12,390	12,762	13,145		
Less Courtesy Discount to Quoted Fee			(2,000)	(2,000)	(2,000)	(2,000)		
Maximum Annual Fee			\$ 10,390	\$ 10,390	\$ 10,762	\$ 11,145		

COST PROPOSAL, continued

Measure B Parcel Tax Audit								
Engagement Role	Estimated Hours	Billing Rates			<i>Option Year</i>		<i>Option Year</i>	
			2021-22	2022-23	2023-24	2024-25		
Partner	12	\$ 195	\$ 2,340	\$ 2,340	\$ 2,410	\$ 2,483		
Manager	16	155	2,480	2,480	2,554	2,631		
Senior	10	135	1,350	1,350	1,391	1,432		
Staff	8	115	920	920	948	976		
Secretarial	1	45	45	45	46	48		
Totals	47		7,135	7,135	7,349	7,570		
Less Courtesy Discount to Quoted Fee			(3,000)	(3,000)	(3,000)	(3,000)		
Maximum Annual Fee			\$ 4,135	\$ 4,135	\$ 4,349	\$ 4,570		

Measure E Parcel Tax Audit								
Engagement Role	Estimated Hours	Billing Rates			<i>Option Year</i>		<i>Option Year</i>	
			2021-22	2022-23	2023-24	2024-25		
Partner	12	\$ 195	\$ 2,340	\$ 2,340	\$ 2,410	\$ 2,483		
Manager	16	155	2,480	2,480	2,554	2,631		
Senior	10	135	1,350	1,350	1,391	1,432		
Staff	8	115	920	920	948	976		
Secretarial	1	45	45	45	46	48		
Totals	47		7,135	7,135	7,349	7,570		
Less Courtesy Discount to Quoted Fee			(3,000)	(3,000)	(3,000)	(3,000)		
Maximum Annual Fee			\$ 4,135	\$ 4,135	\$ 4,349	\$ 4,570		
Total All-Inclusive Annual Fee			\$ 196,650	\$ 196,650	\$ 203,060	\$ 209,661		

*For years of low bond activity, CWDL will discount the bond fee as agreed with management.

As noted in our Transmittal Letter, CWDL does not issue supplemental billings for existing scopes of work, including new GASB implementations, additional fieldwork visits, or client delays.

ATTACHMENTS

Amendment Form

THE VENDOR (S) SHALL ACKNOWLEDGE ALL AMENDMENTS TO THE SOLICITATION AND COMPLETE THE FOLLOWING INFORMATION WITH THE SUBMISSION OF THE PROPOSAL.

Acknowledgements of Amendment(s):

Amendment number: None noted on Peralta's Vendor Registry as of bid submission.

Date and time received: N/A

By:  Date: 5/6/2022
Manual Signature of Agent(s)

WORKERS' COMPENSATION INSURANCE CERTIFICATE

TO: THE PERALTA COMMUNITY COLLEGE DISTRICT

I am aware of the provisions of Section 3700 of the Labor Code that requires every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of that code. I will comply with such provisions before commencing the performance of the work under this contract and submit the necessary evidence of workers' compensation to Peralta Community College District.

Company: CWDL

Business Address: 5151 Murphy Canyon Road, Ste. 135, San Diego, CA 92123

Signature:  _____

Name of Signing Official John Dominguez, CPA, CFE, CGMA

Title of Signing Official: Partner

Date: 5/6/2022

Company Seal:

VENDOR REPRESENTATION AND CERTIFICATON

The undersigned hereby affirms that:

1. He/she is a duly authorized agent of the vendor (corporate or other authorization confirmation may be requested prior to final contract execution).
2. The offer is being offered independently of any other Vendor's and is in full compliance with the collusive prohibitions of this State. The vendor certifies that no employee of its firm has discussed or compared the proposal with any other vendor or District employee, and has not colluded with any other vendor or District employee.
3. The vendor will accept any awards made to it as a result of this solicitation if the acceptance is made within 90 calendar days after the proposal due date.

I hereby certify that I am submitting the following offer as my firm's proposal. I understand that by virtue of executing and returning with this proposal this required response form, I further certify full, complete and unconditional acceptance of the contents of this Solicitation (except as may be noted in the offer). I also agree to be bound by any and all specifications, terms and conditions, contract document, accepted offer and other documents of the Solicitation.

Submitted by: John Dominguez, CPA, CFE, CGMA

Title: Partner

Company Name: CWDL

Address: 5151 Murphy Canyon Road, Ste. 135, San Diego, CA 92123

Phone: (858) 565-2700 Fax: (858) 764-2861

By:  Date: 5/6/2022
Manual Signature of Agent(s)

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

January 28, 2020

To: The Shareholders of CWDL, Certified Public Accountants and the Peer Review Committee of the California Society of Certified Public Accountants.

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, 2019. 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 a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with 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 the system of quality control and the firm's compliance therewith based on our review.

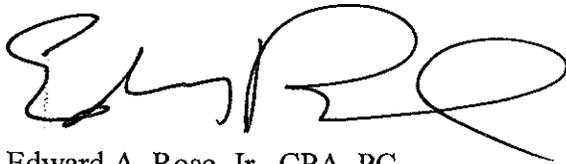
Required Selections and Considerations

Engagements selected for review included 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, 2019 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 black ink, appearing to read 'E. A. Rose, Jr.', with a stylized, cursive script.

Edward A. Rose, Jr., CPA, PC



PERALTA COMMUNITY COLLEGE DISTRICT

Agenda Item Details

Meeting	Jun 14, 2022 - REGULAR MEETING OF THE BOARD OF TRUSTEES
Category	8. CONSENT CALENDAR - FINANCE
Subject	8.1 Consider Approval to Enter into an Agreement with CWDL (CWDL, Certified Professional Accountants) for Independent Auditing Services for FY 2022, with an Option to Extend to FY 2023 & 2024. Presenter: Interim Vice Chancellor Adil Ahmed
Access	Private
Type	Action (Consent)
Preferred Date	Jun 14, 2022
Absolute Date	Jun 14, 2022
Fiscal Impact	Yes
Dollar Amount	196,650.00
Budgeted	Yes
Recommended Action	Approval to enter into an agreement with CWDL (CWDL, Certified Professional Accountants) for independent auditing services for FY 2022, with the Option for 2 additional Fiscal Years. California Code of Regulations, title 5, section 59102 requires that arrangements for annual audits shall be made no later than the May 1 preceding the fiscal year under audit. This is required by the State Chancellor's Office.

Public Content

TO: Peralta Board of Trustees

FROM: Adil Ahmed, Interim Vice Chancellor for Finance & Administration

PREPARED BY: Adil Ahmed, Interim Vice Chancellor for Finance & Administration

BACKGROUND/ANALYSIS:

Request For Proposal 21-22/26 stated, the Peralta Community College District, hereinafter referred to as the District, is looking for proposals for the award of a contract for Independent Auditing Services to be provided for the fiscal year ending June 30, 2022, with the option on the part of the District to renew the contract for a period or periods not to exceed two (2) years thereafter.

Under Education Code section 84040, Title 5, section 59102, and the Office of Management and Budget (OMB) Circular A-133 it is required that the District conduct an annual audit and that the Board of Trustees review the audit at a public meeting. The District is selecting independent audit services for the annual District audit, Measure B Financial and Performance audit, Measure G Financial and Performance Audit, Measure B Parcel Tax audit, and Measure E Parcel Tax audit for the fiscal years ending June 30, 2022, with the option to renew for up to two years through June 30, 2025.

The District issued communications to prospective public accounting and auditing firms to respond to the Request for Proposal (RFP 21-22/26). The following firms were contacted and invited to submit proposals.

5/4/2022 - CWDL (bleavitt@cwdl.com)

5/4/2022 - Eide Bailly (tmontgomery@eidebailly.com)

5/9/2022 - C.L. Tax&Accounting service inc (cpa@clmybiz.com)

5/9/2022 - GrantWorks (cecelia@grantworks.net)
 5/9/2022 - GrantWorks (sherie@grantworks.net)
 5/9/2022 - Huron Consulting Services LLC (salesenablement@hcg.com)
 5/9/2022 - PSD Software (hannah@hiperweb.com)
 5/9/2022 - Sustainable Sales (barb3wehmer@gmail.com)

5/10/2022 - C.L. Tax&Accounting service inc (cpa@clmybiz.com)
 5/10/2022 - CLA (david.robbydek@claconnect.com)
 5/10/2022 - CWDL (bleavitt@cwdl.com)
 5/10/2022 - Eide Bailly (tmontgomery@eidebailly.com)
 5/10/2022 - GrantWorks (cecelia@grantworks.net)
 5/10/2022 - GrantWorks (sherie@grantworks.net)
 5/10/2022 - Huron Consulting Services LLC (salesenablement@hcg.com)
 5/10/2022 - PSD Software (hannah@hiperweb.com)
 5/10/2022 - Sustainable Sales (barb3wehmer@gmail.com)

Following standard procurement and bidding procedures, the RFP was released and the bid closed on May 25, 2022. One (1) firm responded with a proposal.

The firm that responded and provided a proposal was CWDL, Certified Public Accountants. As such, the recommendation is to select CWDL (CWDL, Certified Professional Accountants) for the independent external auditor.

DELIVERABLES/SCOPE OF WORK:

The following is an outline of the professional fees and Scope of Work from CWDL, Certified Professional Accountants:

A summary of this Agreement is set forth below:

CONTRACT SUMMARY				
Contract	Approved Amount	Time Extension	Board Approval Date	Contract End Date
Agreement for Auditor Services FY 2021-22	\$196,650	N/A	6/14/2022 (Pending)	6/30/2023
Agreement for Auditor Services FY 2022-23	\$196,650	Optional	Will be sought if District decides to extend.	TBD
Agreement for Auditor Services FY 2023-24	\$203,060	Optional	Will be sought if District decides to extend.	TBD
TOTAL	\$596,360			

CWDL, Certified Professional Accounts has no current contracts or contract amendments with the District.

CWDL, Certified Public Accountants**Corporate Office**

5151 Murphy Canyon Road

Suite 135

San Diego, California 92123

Contact Person: John Dominguez, CPA, CFE, CGMA

E-Mail: jdominguez@cwdl.comwww.cwdl.com

Telephone: 858-565-2700

Fax: 858-764-2861

Primary Contact:

John Dominguez, CPA, CFE, CGMA

Position: Partner (authorized signer)

Address: Corporate Office (5151 Murphy Canyon Road Ste.135, San Diego, CA 92123)

Contact Telephone: (858) 565-2700

Firm Name: CWDL

Mailing Address: 5151 Murphy Canyon Road Ste.135, San Diego, CA 92123

Email Address: jdominguez@cwdl.com

Telephone Number: (858) 565-2700

Secondary Contact:

Ben Leavitt, CPA, CFE

Partner

Email Address: bleavitt@cwdl.com

Telephone Number: (858) 472-0216

ANTICIPATED COMPLETION DATE:

The Fiscal Year ends each June 30th, and work to be completed is by December 31st of the following Fiscal Year.

EVALUATION AND RECOMMENDED ACTION:

The Interim Vice Chancellor of Finance & Administration and Interim Chancellor recommend approval.

 [CWDL Internal Auditor MARC 06022022 - Printed.pdf \(456 KB\)](#)

 [PCCD RFP 21-22 26 Independent Audit Services CWDL.pdf \(2,138 KB\)](#)

 [CWDL PCCD auditing services -legal.pdf \(286 KB\)](#)

Administrative Content

All matters listed under the Consent Calendar are considered by the Board of Trustees to be routine or sufficiently supported by back-up information as to not require additional discussion. Consent Calendar items will be enacted by one motion. There will be no separate discussion on these items prior to the time the Board votes on them, unless a Board member requests that a specific item be removed from the Consent Calendar for action and a separate vote. Public comment on Consent Calendar items from anyone completing a card will be heard prior to the Board's vote on the Consent Calendar. All Board approved contracts are subject to final negotiation and execution by the Chancellor.

Motion & Voting

Approval of All Consent Items

Motion by Nicky Gonzalez Yuen, second by Bill Withrow.

Final Resolution: Motion Carries

Yea: Nicky Gonzalez Yuen, Linda Handy, Cindi Napoli-Abella Reiss, Bill Withrow, Kevin Jenkins, Dyana Delfin Polk, Leesa Hogan, Sarah Latino

Not Present at Vote: Julina Bonilla