

EXHIBIT 1

**Conejo Recreation and Park District
2013-14 Audit RFP Response Summary**

Firm	Years in Business	Primary Audit Clients	# of Professionals	3 Year Cost (CRPD/MRCA)	Location
Burkey Cox Evans & Bradford Acctncy Corp	54+ yrs	Schools, Water Districts, Resource Cons. Dist	not specified	\$97,500*/\$112,500* **	Palmdale
JJACPA, Inc.	not specified	Water Districts/Cities	6	\$44,500*/\$59,200* **	Dublin
Moss, Levy & Hartzheim, LLP (proposed firm)	57 yrs	Special Districts, Cities, Joint Power Authrtys	28	\$59,424/\$89,602	Culver City
Nigro & Nigro, PC	15 yrs	School Districts	17	\$65,985/\$73,340**	Murietta
Pun & McGeady, LLP (current firm)	2 yrs***	Cities	30	\$52,027/\$92,738	Irvine
Rogers, Anderson, Malody & Scott LLP	65 yrs	Cities, Water & Wastewater Districts	34	\$66,900/\$65,800**	San Bernardino
Information extracted from Proposals					
Cost adjusted for services anticipated (ie - no CRPD single audit)					
* Includes preparation of State Controller's Report of Financial Transactions					
** Does not appear to include MRCA additional statements (4)					
*** New firm, comprised of experienced govt auditors/staff					

**CONEJO RECREATION AND PARK DISTRICT
AND
MOUNTAINS RECREATION AND CONSERVATION AUTHORITY**

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

**For the Fiscal Year Ending June 30, 2014, 2015, and 2016
(Optional Fiscal Years Ending June 30, 2017 and 2018)**
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Submitted By:

Moss, Levy & Hartzheim, LLP
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Submitted On:

January 20, 2014

Contact Person:

Craig A. Hartzheim, CPA: Partner
Ron A. Levy, CPA: Partner
Hadley Y. Hui, CPA: Partner

CRPD AND MRCA
AUDIT PROPOSAL
TABLE OF CONTENTS

Transmittal Letter	i
Technical Proposal:	
Independence.....	1
License to Practice in California	1
Firm Qualifications and Experience.....	1
Partner, Supervisory and Staff Qualifications and Experience	7
Specific Audit Approach.....	8
Identification of Anticipated Potential Audit Problems	12
Total All-Inclusive Maximum Price.....	12
Rates by Partner, Supervisor, and Staff Level Times Hours Anticipated for Each.....	12
Ownership of District/Authority-Related Documents.....	12
Appendices:	
Appendix A – Peer Quality Review Report.....	13
Appendix B – Current and/or Recently Completed Governmental Audits	14
Appendix C – Resumes	16
Appendix D – Cost Proposal.....	22
Appendix E – Proposer Guarantees.....	25
Appendix F – Proposer Warranties	26



MOSS, LEVY & HARTZHEIM LLP

CERTIFIED PUBLIC ACCOUNTANTS

PARTNERS
RONALD A LEVY, CPA
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Sheryl Lewanda, Administrator
Conejo Recreation and Park District
403. W. Hillcrest Dr.
Thousand Oaks, CA 91360

Dear Ms. Lewanda,

We are pleased to respond to the Request for Proposal for the Conejo Recreation and Park District (District) and the Mountains Recreation & Conservation Authority (Authority) for independent professional auditing services. We have prepared our proposal to address each of the specifications included in the Request for Proposal (RFP).

After 57 years in public accounting and 37 years of performing local governmental and non-profit audits, it is extremely gratifying to witness the continued growth of Moss, Levy & Hartzheim, LLP. The firm is a regional full service public accounting firm with offices in Culver City, Beverly Hills, and Santa Maria and clients throughout the State of California, as well as thirty-one other states. We and the entire staff are pleased with not only the continuing development of the firm but also the progress and economic health of our clients. We understand that governmental accounting is a specialized industry with its own accounting standards and requirements, and that is why we strive to constantly improve the quality of our professional services. This degree of dedication, coupled with our ability to inform our clients of any new accounting and auditing issues, is paramount to our success.

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

It is our understanding that we will perform an audit of the District's and the Authority's basic financial statements in accordance with auditing standards generally accepted in the United States of America as set forth by the American Institute of Certified Public Accountants, with the objective of expressing an opinion on the fair presentation of the basic financial statements, which will be in full compliance with the Government Finance Officers Association's (GFOA) Blue Book. We will express an "in-relation-to" opinion on the combining and individual fund financial statements and supporting schedules based on the auditing procedures applied during the audit of the basic financial statements, if applicable. We will also perform a single audit on the expenditures of federal grants in accordance with U.S. Office of Management and Budget (OMB) Circular A-133 and test compliance with the Single Audit Act as amended in 1996, and applicable laws and regulations, if applicable.

In addition to the procedures deemed necessary to express our opinion on the basic financial statements, we understand that we will also be responsible for performing certain limited procedures involving the management's discussion and analysis (MD&A) and the required supplementary information (RSI), as mandated by auditing standards generally accepted in the United States of America.

i

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Our audits would be conducted 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, including all applicable auditing standards issued by the American Institute of Certified Public Accountants; the provisions of the Single Audit Act Amendments of 1996; the U.S. Office of Management and Budget (OMB) Circular A-133 *Audits of State, Local Governments, and Nonprofit Organizations*; *Minimum Audit Requirements and Reporting Guidelines for California Special Districts*, as required by the California State Controller's Office; and all relevant Governmental Accounting Standards Board (GASB) Statements.

It is our understanding that we will be responsible for issuing the following reports: an independent auditor's report on the fair presentation of the District's and the Authority's basic financial statements, in conformity with accounting principles generally accepted in the United States of America; an independent auditor's report on internal control over financial reporting and on compliance and other matters based on an audit of the basic financial statements of the District and Authority performed in accordance with *Government Auditing Standards*; an independent auditor's report on compliance with requirements that could have a direct and material effect on each major program and on internal control over compliance in accordance with OMB Circular A-133, if applicable; a single audit report which includes a schedule of expenditures of federal awards, footnotes, findings and questioned costs including significant deficiencies and material weaknesses, if applicable; and a management letter which includes Statement on Auditing Standards (SAS) No. 114 and No. 115 letters.

We understand that we will be responsible for preparing, editing, printing, and binding of all reports. We also understand that we will be responsible for preparing the individual reports of the Authority's agency funds (Benefit Assessment Districts).

All noncompliance and significant deficiencies found during the audit will be communicated in writing. In the required reports on compliance and internal controls, we shall communicate any significant deficiencies and noncompliance issues found during the audit. Significant deficiencies that are also material weaknesses will be identified as such in the report. Non-reportable conditions discovered will be reported in a separate letter to management, which will be referred to in the reports on internal controls. All irregularities and illegal acts or indications of illegal acts of which we become aware of during the course of our audit will be immediately reported, in writing, to the Board of Directors, General Manager, and Management Services Administrator.

We will be responsible for retaining all working papers and reports, at our expense, for a minimum of seven (7) years, unless the firm is notified in writing by the Conejo Recreation and Park District and the Mountains Recreation & Conservation Authority of the need to extend the retention period. We will make available all original working papers for examination, upon request, to the Conejo Recreation and Park District and the Mountains Recreation & Conservation Authority or any federal and state agencies designated by the District and Authority.

Moss, Levy & Hartzheim, LLP will perform the audit work within the specified time period, pending no unforeseen circumstances which the Town imposes on our work.

The percentage of the audit work we expect to accomplish in each month for the District is shown below:

<u>June</u>	<u>September</u>	<u>October</u>	<u>Total</u>
40%	50%	10%	100%

The percentage of the audit work we expect to accomplish in each month for the Authority is shown below:

<u>June</u>	<u>January</u>	<u>February</u>	<u>Total</u>
40%	50%	10%	100%

This proposal for auditing services is an irrevocable offer until April 20, 2014.

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

(1) Craig A. Hartzheim, CPA

Partner

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Culver City, CA 90230

(310) 670-2745

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Partner

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(3) Hadley Hui, CPA

Partner

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Sincerely,



Craig A. Hartzheim, CPA

Partner

Moss, Levy & Hartzheim, LLP is an Equal Opportunity Employer.

INDEPENDENCE

Moss, Levy & Hartzheim, LLP is independent of the Conejo Recreation and Park District (District) and the Mountains Recreation & Conservation Authority (Authority) and all of the component units of the District and Authority as defined by auditing standards generally accepted in the United States of America, the U.S. General Accounting Office's *Government Auditing Standards*, the U.S. Securities and Exchange Commission, and all other authoritative bodies with standard or rule-making authority over the auditing profession.

The firm uses checklists and questionnaires to determine that staff members are independent of each client being audited and each staff member signs a personal independence declaration prior to commencing work on an audit client. The partner in charge of the audit reviews all independence work papers prior to staffing each audit.

Moss, Levy & Hartzheim, LLP has not entered into a professional relationship involving the District or Authority or any of its component units within the last five years.

LICENSE TO PRACTICE IN CALIFORNIA

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

FIRM QUALIFICATIONS AND EXPERIENCE

Moss, Levy & Hartzheim, LLP is a regional firm that performs audits of governmental and non-profit entities throughout the State of California, from the Oregon border to the Mexico border. For most of our governmental clients, we also prepare their Comprehensive Annual Financial Report. Our firm also performs review and compilation engagements as well as tax and consulting services to clients throughout the United States. The firm currently employs 28 professionals, all of whom are trained in governmental auditing, and has annual gross revenues in excess of \$4 million dollars. The firm has three offices in California: Culver City, Beverly Hills, and Santa Maria.

The audit work will be completed by staff from our Culver City office.

The Culver City office is currently staffed by six certified public accountants (three partners, two managers, and one senior accountant). In addition, the Culver City office employs ten professional staff, consisting of managers, senior accountants, and staff accountants. All certified public accountants, managers, and senior accountants are part of the governmental and non-profit audit practice.

The Conejo Recreation and Park District and Mountains Recreation and Conservation Authority will have one partner, one manager, and one senior accountant assigned to the audits on a full-time basis. In addition, one accountant will be assigned to the audits on a full-time basis. These employees will not be changed except due to unforeseen circumstances.

Our firm currently provides the following services:

Audits:

- Governmental (special districts, single audits, cities, and school districts)
- Non-Profit
- Commercial
- Compliance
- Transient Occupancy Tax
- Employee Benefit Plans

FIRM QUALIFICATIONS AND EXPERIENCE (CONTINUED)

Our firm currently provides the following services: (Continued)

Accounting Services:

Reviews
Compilations
Bookkeeping
Payroll Taxes

Management Advisory Services (Non-Audit Clients):

Data Processing Services
Business Consultation
Pension and Profit Sharing Plan Assistance
Acquisition and Mergers

Income Tax Services:

Preparation
Planning
Tax Audits and Negotiations with Internal Revenue Service and Other Taxing Authorities

Please see *Appendix A – Peer Quality Review Report* for a copy of our firm's December 31, 2011 quality review report, which includes a review of governmental and non-profit engagements.

Our firm has never been the object of any disciplinary action from any federal or state regulatory body or professional organization, nor is there any disciplinary action pending.

Please see *Appendix B – Current and/or Recently Completed Governmental Audits* for a list of current governmental audits performed by the firm.

Moss, Levy & Hartzheim, LLP has an extensive background in auditing governmental and non-profit entities with over thirty-six years of experience in this specialized field. The firm currently performs over thirty city audits, over seventy-five special district audits, as well as the audit of the County Sanitation Districts of Los Angeles County (all 25 districts), and thirty-five school district and related audits. We have also recently completed monitoring of one hundred contractors for the County of Los Angeles, for contract compliance and fiscal monitoring. Additionally, we are also on the master lists and have signed master contracts with the County of San Diego and the County of Los Angeles for Compliance and Financial Audits.

The firm's recent local similar auditing experience includes the following:

1. Special Districts

Currently our firm audits in excess of one hundred special districts including recreation districts, sanitary districts, an open space district, the County Sanitation Districts of Los Angeles County (all 25 Districts), water districts, utility districts, cemetery districts, community services districts, fire districts, ambulance services districts, airport districts, and mosquito and vector control districts.

FIRM QUALIFICATIONS AND EXPERIENCE (CONTINUED)

The firm's recent local similar auditing experience includes the following: (Continued)

2. Federal and State Grant Programs and the Single Audit

Each of our municipal clients, the majority of our special district clients, and all of our school district clients receive federal and state grants which require compliance audits, including American Recovery and Reinvestment Act grants. Some of our most commonly audited programs are as follows:

Municipal Major Programs:

- Community Development Block Grant Funds (CDBG)
- Federal Emergency Management Act Funds (FEMA)
- Section 8 Housing Assistance Payments
- Transportation Enhancement Act (TEA)
- Airport Improvement Program (AIP)
- Economic Development Grants (EDA)
- Home Investment Partnerships Program (HOME)
- Capitalization Grants for State Revolving Funds
- Surveys, Studies, Investigations, and Special Purpose Grants

Other Common Municipal Programs:

- COPS Grants (including LLEBG)
- Asset Seizure Funds
- Retired Senior Volunteer Program

Other Major Programs:

- Senior Nutrition Programs
- Child Nutrition Programs
- Title I
- Title VI
- Migrant Education
- Vocational Education
- Special Education

3. OMB Circular A-133

We have performed compliance audits in accordance with Office of Management and Budget (OMB) Circular A-133, *Audits of State, Local Government and Nonprofit Organizations*, for our municipal clients who are required to have compliance audits (which is the majority of our municipal clients) and for all of our school district clients.

FIRM QUALIFICATIONS AND EXPERIENCE (CONTINUED)

The firm's recent local similar auditing experience includes the following: (Continued)

4. Joint Powers Authorities

We have audited the following joint powers authorities (JPAs):

County of San Diego – Emergency Services Organization
Encina Wastewater Authority
Exclusive Risk Management Authority of California
North Coast Emergency Medical Services
Public Agency Self Insurance System
San Diego Geographic Information System
Santa Barbara County Special Education Local Plan Area Joint Powers Agency
Santa Barbara Water Purveyors Joint Powers Agency
Tracy Area Public Facilities Financing Authority
Transportation Authority of Marin
West Contra Costa Integrated Waste Management Authority

In addition to the joint powers authorities listed above, the vast majority of our governmental clients are members of joint powers authorities. As such, our firm has experience in reviewing JPA statements and disclosing the appropriate JPA information in the financial statements for each governmental client.

5. CSMFO and GFOA Award Programs

The firm has or is currently auditing the following entities that have participated in and have received the CSMFO and/or GFOA Award Programs:

City of Bellflower	City of Pacifica
City of Brawley	City of Paso Robles
City of Calabasas	City of Santa Maria
City of Campbell	City of Scotts Valley
City of Covina	City of Susanville
City of Culver City	City of Tracy
City of El Centro	City of Watsonville
City of Eureka	City of Westlake Village
City of Fort Bragg	City of Winters
City of Indio	City of Yuba City
City of La Cañada Flintridge	County Sanitation Districts of
City of Laguna Hills	Los Angeles County
City of Lathrop	Encina Wastewater Authority
City of Lompoc	Los Angeles County Flood Control District
City of Los Alamitos	Ross Valley Sanitary District

6. State Controller's Report and Street Reports

We have prepared State Controller's Reports, Transit, and Street Reports for numerous special districts, cities, and redevelopment agencies. We feel this experience allows us to assist our clients in their preparation of the State Controller's Reports or prepare the reports as a separate engagement for our clients.

FIRM QUALIFICATIONS AND EXPERIENCE (CONTINUED)

The firm's recent local similar auditing experience includes the following: (Continued)

7. Investment Compliance

In addition to financial statement audits, we also review our clients' compliance with their investment policies and examine investment types, including, but not limited to, an evaluation of maturity dates (short-term or long-term), types and category, and collateral to ensure proper disclosure of risk in the basic financial statements.

8. Former Redevelopment Agencies

We have audited the former Redevelopment Agency of the County of San Diego for the fiscal years ended June 30, 2004-2011. We have also performed audits of redevelopment agencies for nearly all of our municipal clients. Each redevelopment agency audit is conducted in accordance with *Guidelines for Compliance Audits of California Redevelopment Agencies* issued by the State Controller, Division of Local Government Fiscal Affairs and Section 33080.1(a) of the Health and Safety Code and Title 2.5, Chapter 6 of the California Administrative Code. We have also performed agreed-upon procedure engagements for numerous Successor Agencies as part of the ABx1 26 and AB1484 requirements.

9. TOT, Refuse and Other Audits

The firm has recently concluded auditing lease agreements between the County of Los Angeles and a lessee for a period of 15 years. The firm has assisted several cities in reviewing franchise financial statements as part of reviewing franchise requests for rate increases. In addition, the firm has performed transient occupancy audits for ten municipalities and has performed various audits of operating lease charges (such as use of a sewage treatment plant based on percentage of use by our client and actual expense as recorded by the treatment plant operator). The firm has also performed franchise audits of Comcast, AT&T, a local sports park, and others for municipal clients who have requested them.

10. School Districts

Currently our firm audits thirty-five school districts and related schools throughout the State of California, including three charter schools. We have also performed audits of student bodies for nearly all of our school district clients.

The following are the most significant engagements performed in the last five years that are similar to the engagement described in the RFP:

RANCHO SIMI RECREATION AND PARK DISTRICT
Audit of basic financial statements/CAFR
and preparation of State Controller Report
2007 to Present
Craig A. Hartzheim, C.P.A.
Contact: Larry Peterson (805) 584-4400; Email: larry@rsprd.us
400 hours

FIRM QUALIFICATIONS AND EXPERIENCE (CONTINUED)

The following are the most significant engagements performed in the last five years that are similar to the engagement described in the RFP: (Continued)

CITY OF CALABASAS

Audit of basic financial statements, Single Audit Report,
and preparation of State Controller's Report

2004 – Present

Craig A. Hartzheim, CPA

Contact: Gary J. Lysik (818) 878-4225

Received GFOA Certificate of Achievement in Financial Reporting
390 Hours

CITY OF WESTLAKE VILLAGE

Audit of basic financial statements and review of the City's GANN Limit

2009 – Present

Craig A. Hartzheim, CPA

Contact: Robert Biery (818) 706-1613

300 Hours

LA COUNTY GRAND AVENUE AUTHORITY

Audit of basic financial statements

2004 – Present

Craig A. Hartzheim, CPA

Contact: Rachelle Anema, (213) 974-8327

260 Hours

LA COUNTY REGIONAL PARK AND OPEN SPACE DISTRICT

Audit of basic financial statements

2011 – Present

Craig A. Hartzheim, CPA

Contact: Rachelle Anema, (213) 974-8327

236 Hours

PLEASANT VALLEY PARKS AND RECREATION DISTRICT

Audit of basic financial statements

2013 – Present

Ron A. Levy, CPA

Contact: Mark Carlson, (805) 482-1996

125 Hours

LA COUNTY WATERSHED CONSERVATION AUTHORITY

Audit of basic financial statements

2010 – Present

Craig A. Hartzheim, CPA

Contact: Rachelle Anema, (213) 974-8327

64 Hours

**CRPD AND MRCA
TECHNICAL PROPOSAL**

FIRM QUALIFICATIONS AND EXPERIENCE (CONTINUED)

The following are the most significant engagements performed in the last five years that are similar to the engagement described in the RFP: (Continued)

LA COUNTY PUENTE HILLS HABITAT PRESERVATION AUTHORITY

Audit of basic financial statements

2010 – Present

Craig A. Hartzheim, CPA

Contact: Rachelle Anema, (213) 974-8327

62 Hours

CUYAMA VALLEY RECREATION DISTRICT

Audit of basic financial statements in conformity with GASB 34

2013 – Present

Ron A. Levy, CPA

Contact: Dorothy Batiste, (661) 766-2270

60 Hours

PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE

It is the firm's policy to have our partners and supervising seniors involved in the managing function of our governmental audits. Having both the partner and audit manager involved in the engagement allows the District and Authority to receive immediate response to questions about accounting and audit topics, concerns, and findings.

It is expected that Mr. Ron A. Levy, CPA would be the technical (concurring) partner in charge of the audits of the District and Authority. He will be responsible for reviewing the District's and Authority's basic financial statements and all other required statements and reports. He may also be responsible for addressing any questions or concerns that arise during the year. He has assisted numerous special district clients and has prepared award-winning CAFRs.

Mr. Craig A. Hartzheim, CPA will be the engagement partner assigned to the audits. As engagement partner, he will oversee the day-to-day operations of the audits, review all audit areas, and be on-site for a majority of the fieldwork. He has assisted many special district clients and has also prepared numerous award-winning CAFRs. It is the firm's policy during the first year on the audit engagement to have a partner on-site for a majority of the fieldwork. This policy enables the partner to become acquainted with the District's and Authority's daily operations and key personnel. He will also oversee the day-to-day operations of the audit and perform more difficult audit sections.

Mr. Jay Siegel, CPA will be the manager assigned to the audits. He will oversee the day-to-day operations of the audits and perform more difficult audit sections.

Mr. Wilson Lam, CPA will be the senior auditor assigned to the audits. As senior auditor, it will be his responsibility to oversee the staff accountants, do preliminary reviews of audit sections, and perform more difficult audit sections.

Mr. David Ortiz will be the computer specialist assigned to the audits, when needed. Mr. Ortiz has extensive knowledge in auditing EDP functions. Mr. Ortiz may also perform the statistical sampling procedures for the audit and also document and test the internal control structure of the computer systems.

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TECHNICAL PROPOSAL

PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE (CONTINUED)

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

Please see *Appendix C -- Resumes* for each individual's qualifications and experience.

The firm conducts an annual firm-wide two-day training seminar to update all governmental auditors on new pronouncements and improved audit techniques. In addition to this firm sponsored seminar, each governmental auditor attends the annual governmental accounting conference and many other continuing education courses and is updated on current accounting/auditing issues through our journals and supplements, which we receive on a regular basis.

Our firm experiences relatively low turnover in employees as can be seen on individual resumes, so that even our staff auditors have more experience than most other firms can offer. **The firm will not use the District or Authority as a training ground for its employees.**

The firm will maintain staff continuity on the engagement throughout the term of the contract, barring any terminations, illnesses, or other unforeseen circumstances (departure from the firm, promotion, or assignment to another office). At the written request of the District or Authority, any Moss, Levy & Hartzheim, LLP employee assigned to the audits can be removed and replaced by another qualified employee. The District and Authority retain the right to approve or reject replacements.

SPECIFIC AUDIT APPROACH

During the first year of the engagement, we will utilize the prior year's financial statements, the current year's budget, and our knowledge of the District's and Authority's systems to determine materiality for the different audit sections. Each year, we will select a sample of transactions to determine to what extent the systems are functioning as described to us. The extent of our sample size will depend upon our assessment of the internal control structure and the results of our assessment in accordance with *Government Auditing Standards*.

The selection of transactions for testing will be made using a combination of random, systematic, and haphazard sampling techniques. We will identify the strength of the systems upon which we can rely in planning our substantive tests. Our internal control review will meet all of the following requirements of AICPA: Statement on Auditing Standards (SAS) No. 55, *Consideration of the Internal Control Structure in a Financial Statement Audit*, as amended by SAS No. 78; SAS No. 99, *Consideration of Fraud in a Financial Statement Audit*; SAS No. 106, *Audit Evidence*; SAS No. 107, *Audit Risk and Materiality in Conducting an Audit*; SAS No. 108, *Planning and Supervision*; SAS No. 109, *Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatement*; and SAS No. 110, *Performing Audit Procedures in Response to Assessed Risks and Evaluating the Audit Evidence Obtained*.

It is estimated that the sampling size for transaction testing for compliance with systems as actually implemented would be as follows:

- I. Minimum of 60 disbursement items, including automatic and manual checks and bank debits
- II. Minimum of 25 payroll checks, including direct deposits
- III. Minimum of 60 receipt items

SPECIFIC AUDIT APPROACH (CONTINUED)

We have extensive knowledge in auditing computer systems. We have assisted numerous clients with the implementation of accounting software and database business systems. This assistance has provided our firm with a thorough background in computer systems with respect to both the software applications aspect and also insight into auditing such systems. It is our policy to have a computer specialist as part of the audit team and to be used on an as-needed basis. This individual assists the audit team in documenting the computer system internal control structure and highlighting strengths and weaknesses relating to the computer structure of the District and Authority.

In addition, all of our staff is equipped with networked notebook computers. These computers are equipped with not only word processing and spreadsheet capabilities, but also various functional software, such as PPC Audit – e-Tools, Creative Solutions Accounting, Adobe Acrobat, random sampling software, Lacerte Tax Program, and Easy Accounting Software, which contain amortization programs and depreciation programs, and other applications as well (including the Governmental Accounting Research System which includes all GASB publications).

We will perform preliminary analytical review procedures using the prior fiscal year's audited statements and the current fiscal year's budget. In the preliminary stage, we will adopt ratio analysis procedures to compare the relationships between account balances and classes of transactions between prior periods and against budgets and industry statistics. This may include budgets, trial balances, and/or draft financial statements to help us identify the source of individual fluctuations. We will then adopt trend analysis to compare current data with prior periods, which is particularly useful for analyzing revenue and expenditures. Any unexpected trends or deviations will be discussed with relevant District and Authority staff to obtain explanations.

As part of our audit procedures we usually request a working trial balance in excel format (if possible) and access to view general ledger detail directly from the software system.

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

1. Minutes of the governing body with special attention to: indications of new revenue sources, including federal and state grants; expense authorizations and related appropriations, including any special or restrictive provisions; appropriation transfers; authorization for bank or other debt incurred; awards to successful bidders; authorization for new leases entered into; changes in licenses, fines, or fees; authorization for fund balance commitments or assignments; and authorization for significant new employees hired.
2. New agreements and amendments to agreements including, but not limited to: grant agreements; debt and lease agreements; labor agreements; joint venture agreements; disposition and development agreements; and other miscellaneous agreements.
3. Administrative Code
4. Investment Policy

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

1. *AICPA Industry Audit Guide for State and Local Governmental Units*
2. *AICPA Audit Standards*
3. *National Committee on Governmental Accounting, Auditing and Financial Reporting (Amended) Publication*
4. *Laws of the State of California*
5. *Requirements of Office of Management and Budget's (OMB) Circular A-133, Audits of State, Local Governments and Nonprofit Organizations*
6. *GAO Standards for Audit of Governmental Organizations, Activities and Functions, the Guidelines for Financial and Compliance Audits of Federally Assisted Programs*
7. Our firm's own additional standards and procedures

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TECHNICAL PROPOSAL

SPECIFIC AUDIT APPROACH (CONTINUED)

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

If convenient for the District's staff, the approximate target dates for the fiscal year 2014 audit would be as follows:

1. Written audit plan and list of schedules for fieldwork – No later than June 9th
2. Entrance conference and interim fieldwork – Week of June 16th
3. Progress conference with the District – June 20th
4. Year-end fieldwork – Week of September 15th
5. Exit conference – No later than September 19th
6. Draft audit reports – No later than October 24th
7. Final audit reports – No later than November 7th
8. Board presentation – Open

If convenient for the Authority's staff, the approximate target dates for the fiscal year 2014 audit would be as follows:

1. Written audit plan and list of schedules for fieldwork – No later than June 9th
2. Entrance conference and interim fieldwork – Week of June 23rd
3. Progress conference with the Authority – June 27th
4. Year-end fieldwork – Week of January 5th
5. Exit conference – No later than January 9th
6. Draft audit reports – No later than January 30th
7. Final audit reports – No later than February 20th
8. Board presentation – Open

Our audit would begin when it is convenient for the District's and Authority's staff. We estimate that in the third week of June we will perform interim work. Each year, the partner or manager of the firm will contact the Management Services Administrator. The purpose of this contact will be to discuss the scope and timing of the annual audit, to review any accounting issues known at that time, and to address any of the District's and Authority's personnel concerns about the impending audit.

We will schedule approximately one week of interim work each year, for each entity. During the first year, we will prepare narrative flow charts and other documentation of the internal control structure and of the major systems, such as revenue and cash receipts, purchasing and cash disbursements, payroll and personnel, inventory, property and equipment, grant compliance, investment activities, and the budget process. We will gain this information through discussions with appropriate District and Authority staff and the review of available documented policies, organizational charts, manuals, programs, and procedures. Once we obtain this information, we will evaluate the systems of internal controls and revise our standard governmental audit programs.

In June, we will contact the Management Services Administrator to provide our detailed audit plan for the audit fieldwork. We will also discuss with the Management Services Administrator any matters that may impact our audit procedures or your financial reporting. Before year-end fieldwork, we will discuss with the District and Authority any assistance each may need with the year-end closing.

CRPD AND MRCA
TECHNICAL PROPOSAL

SPECIFIC AUDIT APPROACH (CONTINUED)

Our year-end fieldwork for the District and Authority would begin on September 15th and January 5th, respectively. The year-end audit work would begin with an analytical review of all significant balance sheet and revenues and expense accounts for each fund, which includes substantive tests on all balance sheet accounts. Analytical procedures will be used to supplement the substantive tests, not supplant them. We will perform analytical procedures during interim and year-end fieldwork on all balance sheet and revenue and expense/expenditure accounts.

The primary objective of the year-end audit work is to audit the final numbers that will appear in the District's and Authority's basic financial statements. Our fieldwork would also consist of procedures required under SAS No. 99, *Consideration of Fraud in a Financial Statement Audit*.

We will perform procedures such as:

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

During the entire engagement, our audit team will be determining whether an audit in compliance with *OMB Circular A-133* is required through review of the Board minutes, examination of the general ledger, and discussion with finance personnel. If a compliance audit is required, we would perform tests of: specific requirements; claims for advances and reimbursements; and amounts claimed or used for matching in compliance with the Single Audit Act. The compliance audit will be conducted in accordance with auditing standards generally accepted in the United States of America, the *GAO Standards for Audits of Governmental Organizations, Programs, Activities, and Functions*, and the *GAO Guidelines for Financial and Compliance Audits of Federally Assisted Programs*.

The year-end fieldwork for the District and Authority should be completed no later than September 19th and January 9th, respectively.

The *Governmental Accounting, Auditing and Financial Reporting* (GAAFR), issued by the Government Finance Officers Association (the "Blue Book") and other GFOA publications are often used as additional tools when preparing and reviewing the financial statements of our governmental clients. The firm has and uses its extensive library of current AICPA, GFOA, and GASB publications and pronouncements.

As part of our audit engagements we issue our clients management letters if we note certain observations or recommendations that we feel need to be disclosed. Our firm's philosophy regarding the management letter is that the management letter is to help management improve its internal control and accounting procedures and not to criticize the management in charge. This is why we present our management letters to management in draft form for open discussion prior to issuance.

CRPD AND MRCA
TECHNICAL PROPOSAL

IDENTIFICATION OF ANTICIPATED POTENTIAL AUDIT PROBLEMS

We do not anticipate any problems with the audit except for items listed in past management letters. In the event of a problem, the Board of Directors, General Manager, and Management Services Administrator will be immediately notified in writing of any fraud, other illegal acts, or indications of illegal acts found during the course of our audit work. All other discrepancies or weaknesses in the internal control system that we become aware of will be communicated to management through discussion, and the management recommendation letter.

Minimal assistance of the District's and Authority's staff is required during the course of the audit; however, we do ask that the District and Authority provide the following: cooperation in answering questions, requested confirmations, bank reconciliations, a general ledger, and other miscellaneous items.

TOTAL ALL-INCLUSIVE MAXIMUM PRICE

Please see *Appendix D – Cost Proposal* for the total all-inclusive maximum price.

RATES BY PARTNER, SUPERVISOR, AND STAFF LEVEL TIMES HOURS ANTICIPATED FOR EACH

Please see *Appendix D – Cost Proposal* for a schedule of professional fees and expenses which supports the total all-inclusive maximum price.

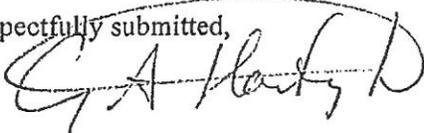
OWNERSHIP OF DISTRICT/AUTHORITY-RELATED DOCUMENTS

The workpapers for this engagement are the property of Moss, Levy & Hartzheim, LLP and constitute confidential information. However, we may be requested to make certain workpapers available to any Cognizant Agency pursuant to authority given to it by law or regulation. If requested, access to such workpapers will be provided under the supervision of Moss, Levy & Hartzheim, LLP's personnel. Furthermore, upon request we may provide photocopies of selected workpapers to the Cognizant Agency. The Cognizant Agency may intend, or decide, to distribute the photocopies or information contained therein to others, including other governmental agencies.

The workpapers and related audit reports for this engagement will be retained for a minimum of seven (7) years after the date the auditor's report is issued or for any additional period requested by the parties designated by the Federal or State government or by the District or Authority for audit. If we are aware that the auditee is contesting an audit finding, we will contact the auditee for guidance prior to destroying the workpapers.

Under penalties of perjury, I declare that I am an authorized signer and that there are no and have never been any financial interests between any officials or employees of the Conejo Recreation and Park District or Mountains Recreation and Conservation Authority and Moss, Levy & Hartzheim, LLP.

Respectfully submitted,



Craig A. Hartzheim, CPA
Partner



POWELL & SPAFFORD, LLP
CERTIFIED PUBLIC ACCOUNTANTS

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

Members of the California Society of Certified Public Accountants
Member American Institute of Certified Public Accountants

System Review Report

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

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

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

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

Powell & Spafford, LLP

July 11, 2012

CRPD AND MRCA

APPENDIX B -- CURRENT AND/OR RECENTLY COMPLETED GOVERNMENTAL AUDITS

COUNTIES

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

SANITATION DISTRICTS

Carpinteria Sanitation District, CA
Cayucos Sanitation District, CA
County Sanitation Districts of Los Angeles County, CA
- All 25 Districts
Encina Wastewater Authority, CA
Montecito Sanitation District, CA
Orange County Sanitation District, CA - Internal Audits

UTILITY DISTRICTS

Georgetown Divide Public Utility District

WATER/IRRIGATION DISTRICTS

Aldercroft Heights County Water District, CA
Foothill Municipal Water District, CA
Main San Gabriel Basin Watermaster, CA
Marina Water District, CA
North Marin Water District, CA
Sweetwater Springs Water District, CA
Valley County Water District, CA
Valley of the Moon Water District, CA

AMBULANCE SERVICES DISTRICT

Cambria Community Healthcare District
North Coast Emergency Medical Services

CEMETERY DISTRICTS

Arroyo Grande Cemetery District, CA
Atascadero Cemetery District, CA
Gridley-Biggs Cemetery District, CA
San Miguel Cemetery District, CA
Santa Maria Cemetery District, CA

COMMUNITY SERVICES DISTRICTS

Cambria Community Services District, CA
Cuyama Community Services District, CA
Groveland Community Services District, CA
Heritage Ranch Community Services District, CA
Los Alamos Community Services District, CA
Nice Community Services District, CA
Rancho Murieta Community Services District, CA
Santa Ynez Community Services District, CA
Vandenberg Village Community Services District, CA

RECREATION AND PARK DISTRICTS

Conejo Recreation and Park District, CA
Isla Vista Recreation and Park District, CA
Mountains Recreation and Conservation Authority, CA
Rancho Simi Recreation and Park District, CA
Hayward Recreation and Park District, CA

BUILDING AUTHORITY

County of San Diego Regional Building Authority, CA

FIRE PROTECTION DISTRICTS

Cayucos Fire Protection District, CA
Lakeport Fire Protection District, CA
Orcutt Fire Protection District, CA

OTHER DISTRICTS

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

TRANSPORTATION DEVELOPMENT ACT

Arroyo Grande, CA
Beaumont, CA
Brawley, CA
Calexico, CA
El Centro, CA
Grover Beach, CA
Holtville, CA
Paso Robles, CA
San Luis Obispo County and Cities Area Planning
Council:
Local Transportation Fund
State Transit Assistance Fund
South County Area Transit, CA
South County/San Luis Obispo Transit, CA
Transportation Agency for Monterey County, CA
Transportation Authority of Marin
Association of Monterey Bay Area Governments
Santa Cruz Regional Transportation Commission

TRANSIENT OCCUPANCY TAX AUDITS

Represented the following municipalities and/or counties
in the audit of the hotel "bed tax" records:

Arroyo Grande, CA
Bellflower, CA
Bishop, CA
Calexico, CA
Carmel, CA
Ojai, CA
Pismo Beach, CA
Santa Maria, CA
South Lake Tahoe, CA
Whittier, CA

CRPD AND MRCA

APPENDIX B – CURRENT AND/OR RECENTLY COMPLETED GOVERNMENTAL AUDITS

CITIES AND REDEVELOPMENT AGENCIES

Adelanto, CA
Arroyo Grande, CA
Atascadero, CA
Beaumont, CA
Bellflower, CA
Brawley, CA
Buellton, CA
Calabasas, CA
California City, CA
County of San Diego Redevelopment Agency, CA
Culver City, CA
El Centro, CA
Eureka, CA
Fort Bragg, CA
Greenfield, CA
Grover Beach, CA
Healdsburg, CA
Holtville, CA
Hughson, CA
Indio, CA
Laguna Hills, CA
Los Alamitos, CA
Morgan Hill, CA
Oakdale, CA
Ojai, CA
Pacifica, CA
Paso Robles, CA
San Anselmo, CA
Santa Maria, CA
Susanville, CA
Taft, CA
Town of Paradise, CA
Tracy, CA
Watsonville, CA
Westlake Village, CA
Winters, CA
Yuba City, CA

PUBLIC FINANCING AUTHORITIES

The majority of our Municipalities issue debt and do so through an established Public Financing Authority.

OTHER SCHOOL ENTITIES

Academia Semillas del Pueblo Charter School
Albert Einstein Academy
Antelope Valley Schools Transportation District
Bright Star Secondary Charter Academy
East Bay Regional Occupational Program
Garr Academy of Mathematics and Entrepreneurial Studies
Pacoima Charter School
Southern California Regional Occupational Center
Stella Middle Charter Academy
Synergy Charter Academy
Tri-Valley Regional Occupational Program

SCHOOL DISTRICTS

Acton-Agua Dulce Unified School District
Ballard School District
Bellflower Unified School District
Beverly Hills Unified School District
Blochman Union School District
Bradley Elementary School District
Buellton Union School District
Calaveras County Schools
Calxico Unified School District
Calipatria Unified School District
Carpinteria Unified School District
Casmalia School District
Castaic Union School District
Cayucos Elementary School District
Coast Unified School District
Cold Springs School District
College Elementary School District
Eastside School District
El Segundo Unified School District
Garvey School District
Goleta Union School District
Graves School District
Heber School District
Hughes-Elizabeth Lakes Union School District
Keppel Union School District
Lancaster School District
Magnolia Union School District
Manhattan Beach Unified School District
Mark Twain Union Elementary School District
Meadows Union School District
Mission School District
Monrovia Unified School District
Montecito Union School District
Mulberry School District
Novato Unified School District
Orcutt Union School District
Pacific Unified School District
Palmdale School District
Pleasant Valley Union School District
San Ardo Elementary School District
San Lucas School District
San Miguel Joint Union School District
Santa Maria Joint Union High School District
Shandon Unified School District
Solvang Elementary School District
Temple City Unified School District
Torrance Unified School District
Vallecito Union School District
Westmoreland Elementary School District
Wilsona School District

CRPD AND MRCA
APPENDIX C – RESUMES

Ron A. Levy, C.P.A. – Partner

- California licensed C.P.A. with 37 years of audit experience with governmental and non-profit entities.
- Technical partner (concurring) in charge of all governmental and non-profit audits, currently including 75 special district audits, 32 municipal audits, and 36 school district and related audits.
- Has assisted governmental clients with year-end closing, key position interviews, preparation of award winning CAFRs, and preparation of State Controller's Reports.
- Has met or exceeded all continuing education requirements, including recent courses in the following:
 - 2013, 2012, and 2011 Governmental Accounting Conference*
 - 2013, 2012, and 2011 School District Conference*
 - GASB 34 Training Seminars*
 - Planning a Governmental Audit Engagement*
 - Auditor's Reports on Audits of Local Governments*
 - Governmental Accounting Update*
 - Audits of State and Local Governments*
 - Compliance Auditing, Auditing Sampling, and Concluding the Audit*
 - The Single Audit Act*
- Member of the following:
 - American Institute of Certified Public Accountants*
 - California Society of Municipal Finance Officers*
 - California Society of Certified Public Accountants*
 - California Association of School Business Officials*
 - Kiwanis Club*
- Bachelor of Science degree from Oregon State University conferred in 1977.
- Taught accounting courses at a branch of LaVerne College and Chapman College.
- Knowledgeable about all areas of tax law including non-profit tax issues.
- **Mr. Levy's ancestry is of Hispanic descent.**

CRPD AND MRCA
APPENDIX C – RESUMES

Craig A. Hartzheim, C.P.A. – Partner

- California licensed C.P.A. with 30 years of audit experience with governmental, non-profit, and commercial entities.
- Partner for governmental and non-profit audits (Culver City office), currently including 40 special district audits (including Los Angeles County Flood Control District and the County Sanitation Districts of Los Angeles County), 17 municipal audits, and 12 school district and related audits.
- Has assisted governmental clients with year-end closings, key position interviews, preparation of award winning CAFRs, and preparation of State Controller's Reports.
- Has met or exceeded all continuing education requirements including recent courses in the following:
 - 2013, 2012, and 2011 Governmental Accounting Conference*
 - 2013, 2012, and 2011 School District Conference*
 - Single Audits of Governmental Entities*
 - Preparing Governmental Financial Statements*
 - Yellow Book, Government Auditing Standards*
 - GAAS Guide*
 - Other Comprehensive Basis of Accounting (OCBOA) Statements*
 - Audit Standards update*
 - Implementing SAS 112 and 114*
 - Fraud in Audits*
 - Auditing update*
- Bachelor of Science degree in Accounting from Marquette University conferred in 1982.
- Member of the following:
 - American Institute of Certified Public Accountants
 - California Society of Certified Public Accountants
- Knowledgeable about all areas of tax law including non-profit and payroll tax issues.

CRPD AND MRCA
APPENDIX C – RESUMES

Hadley Y. Hui, C.P.A. – Partner

- California licensed C.P.A. with 16 years of audit experience with governmental, non-profit, and commercial entities.
- Partner in charge of 26 special district audits, 11 municipal audits, 20 school district and related audits, and 8 special audits for the County of San Diego.
- Supervisor for the CSS and DPSS Monitoring Projects for Los Angeles County.
- Has met or exceeded all continuing education requirements including recent courses in the following:
 - 2012, 2011, and 2010 Governmental Accounting Conference*
 - 2012, 2011, and 2010 School District Conference*
 - Fraud in Audits*
 - Risk-Based Auditing Part 1, Part 2*
 - Accounting and Auditing Update*
 - Guide to Auditing Control Course 1, Course 2*
- Extensive knowledge of database systems, networking, and various accounting software.
- Bachelor of Arts degree in Economics with a minor in Accounting from University of California – Los Angeles was conferred in 1997.
- Member of the following:
 - American Institute of Certified Public Accountants
 - California Society of Certified Public Accountants
- Knowledgeable about all areas of tax law including non-profit and payroll tax issues.

CRPD AND MRCA
APPENDIX C – RESUMES

Jay Siegel, C.P.A. – Manager

- California, Texas, and Washington D.C. licensed C.P.A. with 35 years of audit experience with governmental and commercial entities.
- Manager for 11 municipal audits and 5 special district audits.
- Has met or exceeded all continuing education requirements including recent courses in the following:
 - 2013 and 2012 Governmental Accounting Conference*
 - 2013 and 2012 School District Conference*
- Member of the California Society of Municipal Finance Officers Association and its Comprehensive Annual Financial Report technical reviewer section.
- Special expertise in internal controls and real estate, construction, and transit entities.
- Bachelor of Science degree in Accounting from California State University – Long Beach was conferred in 1978. MS Degree in Taxation from Golden Gate University was conferred in 1991.

Wilson Lam, C.P.A., C.F.E. – Supervising Senior Accountant

- California licensed C.P.A. with 4 years of audit experience with governmental and commercial entities
- Auditor for 7 municipal audits, 6 special district audits, 1 non-profit audit, and 5 school district audits
- Has met or exceeded all continuing education requirements including recent courses in the following:
 - 2013, 2012, and 2011 Governmental Accounting Conference*
 - 2013, 2012, and 2011 School District Conference*
 - Fraud in Audits*
- Bachelor of Arts in Accounting and Finance from California State University - Fullerton was conferred in 2005

CRPD AND MRCA
APPENDIX C – RESUMES

Allison Chen – Staff Accountant

- Auditor with 2 years of audit experience with governmental and commercial entities
- Auditor for 7 municipal audits, 4 special district audits, and 4 school district audits
- Has met or exceeded all continuing education requirements including recent courses in the following:
 - 2013 and 2012 Governmental Accounting Conference*
 - 2013 and 2012 School District Conference*
- Bachelor of Science degree in Accounting from University of Southern California was conferred in 2009

Daniel Lin – Staff Accountant

- Auditor with 1 year of audit experience with governmental and commercial entities
- Auditor for 8 municipal audits, 4 school district audits, and 6 special district audits
- Has met or exceeded all continuing education requirements including recent courses in the following:
 - 2013 and 2012 School District Conference*
 - 2013 and 2012 Governmental Accounting Conference*
- Bachelor of Arts degree in Economics with an emphasis in Accounting from University of California – Riverside was conferred in 2011

Jeffrey Wada – Staff Accountant

- Auditor with 1 year of audit experience with governmental and commercial entities
- Auditor for 7 municipal audits, 3 special district audits, and 2 school district audits
- Bachelor of Science degree in Management Science from University of California – San Diego was conferred in 2008. Masters of Science in Accountancy from California State University – Fullerton was conferred in 2011

CRPD AND MRCA
APPENDIX C – RESUMES

Jay Wongwatana-anan – Staff Accountant

- Auditor with 1 year of audit experience with governmental and commercial entities
- Auditor for 10 municipal audits, 4 special district audits, and 2 school district audits
- Bachelor of Arts in Economics with an emphasis in Accounting from University of California – Santa Barbara was conferred in 2013

David Ortiz – Computer Specialist

- Auditor with 22 years audit experience with governmental and commercial entities.
- Computer specialist – with emphasis in fund accounting software.
- Extensive knowledge of database systems, networking, and accounting software.
- A Bachelor of Science degree in Business Administration with an emphasis in Accounting from California Polytechnic State University, San Luis Obispo.

CRPD AND MRCA
 APPENDIX D – COST PROPOSAL

TOTAL ALL-INCLUSIVE MAXIMUM PRICE

Conejo Recreation and Park District

All-Inclusive Maximum Price by Report	2013-14	2014-15	2015-16 & Additional Years
Basic Audit/Preparation of GASB 34 & 45 Financial Statements	\$ 20,460	\$ 20,884	\$ 21,308
Single Audit*	2,750	2,807	2,864
Reproduction of the Financial Statements	1,100	1,125	1,150
Discount (10%)	(2,431)	(2,482)	(2,532)
Total for Fiscal Year (not-to exceed)	\$ 21,879	\$ 22,334	\$ 22,790

Mountains Recreation and Conservation Authority

All-Inclusive Maximum Price by Report	2013-14	2014-15	2015-16 & Additional Years
Basic Audit/Preparation of GASB 34 & 45 Financial Statements	\$ 17,660	\$ 18,026	\$ 18,392
Single Audit*	2,750	2,807	2,864
Reproduction of the Financial Statements	1,100	1,125	1,150
Agency Fund Statements**	11,000	11,228	11,456
Discount (10%)	(3,251)	(3,319)	(3,386)
Total for Fiscal Year (not-to exceed)	\$ 29,259	\$ 29,867	\$ 30,476

* Single audit includes one major program. Each additional required major program will be billed at the rate of \$2,500 each.

** Agency fund statements include four separate financial statements. Each additional agency fund financial statement will be billed at \$2,500 each.

CRPD AND MRCA
 APPENDIX D – COST PROPOSAL

RATES BY PARTNER, SPECIALIST, SUPERVISORY, AND STAFF LEVEL TIMES HOURS
 ANTICIPATED FOR EACH

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

TO SUPPORT THE TOTAL ALL-INCLUSIVE MAXIMUM PRICE

Conejo Recreation and Park District Fiscal Year 2013-14

	<u>Hours</u>	<u>Standard Hourly Rates</u>	<u>Quoted Hourly Rates</u>	<u>Total</u>
Partners	44	\$ 200	\$ 150	\$ 6,600
Managers	64	175	130	8,320
Supervisory Staff	52	120	90	4,680
Staff	53	95	70	3,710
Other: Clerical	<u>25</u>	<u>50</u>	<u>40</u>	<u>1,000</u>
Subtotal	<u>238</u>			24,310
Out-of-pocket expenses:				
Meals and lodging				N/A
Transportation				N/A
Other: Discount - 10%				<u>(2,431)</u>
Total all-inclusive maximum price				<u>\$ 21,879</u>

CRPD AND MRCA
 APPENDIX D – COST PROPOSAL

RATES BY PARTNER, SPECIALIST, SUPERVISORY, AND STAFF LEVEL TIMES HOURS
 ANTICIPATED FOR EACH (CONTINUED)

SCHEDULE OF PROFESSIONAL FEES AND EXPENSES

TO SUPPORT THE TOTAL ALL-INCLUSIVE MAXIMUM PRICE

Mountains Recreation & Conservation Authority Fiscal Year 2013-14

	<u>Hours</u>	<u>Standard Hourly Rates</u>	<u>Quoted Hourly Rates</u>	<u>Total</u>
Partners	54	\$ 200	\$ 150	\$ 8,100
Managers	90	175	130	11,700
Supervisory Staff	70	120	90	6,300
Staff	75	95	70	5,250
Other: Clerical	<u>29</u>	<u>50</u>	<u>40</u>	<u>1,160</u>
Subtotal	<u>318</u>			32,510
Out-of-pocket expenses:				
Meals and lodging				N/A
Transportation				N/A
Other: Discount - 10%				<u>(3,251)</u>
Total all-inclusive maximum price				<u>\$ 29,259</u>

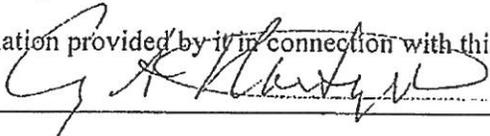
PROPOSER GUARANTEES

The proposer certifies it can and will provide and make available, as a minimum, all services set forth in Part 1, Section III, Auditor's Responsibilities.

Signature of Official: 
Name (typed): Craig A. Hartzheim, CPA
Title: Partner
Firm: Moss, Levy & Hartzheim, LLP
Date: January 17, 2014

PROPOSER WARRANTIES

- A. Proposer warrants that it is willing and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officer, employees, or agents in conjunction with the services to be provided. Coverage limits shall be \$1,000,000 or more, per occurrence without the reduction for claims paid during the policy period. The carrier should be duly insured and authorized to issue similar insurance policies of this nature in the State of California.
- B. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the prior written permission of the Conejo Recreation and Park District.
- G. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.

Signature of Official:  _____

Name (typed): Craig A. Hartzheim, CPA

Title: Partner

Firm: Moss, Levy & Hartzheim, LLP

Date: January 17, 2014