CWDL

See what's possible.

CITY COLLEGE OF SAN FRANCISCO
REQUEST FOR QUALIFICATIONS 2024-050 5
AUDIT SERVICES

Corporate Office:

San Diei, CA 92123

TABLE OF CONTENTS

	PAGE
COVER LETTER	1
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STAFFING AND PROJECT ORGANIZATION	7
AUDITOR RESUMES	1
WORK PLA 1	1

PROPOSAL FORMS

Peer Review [2] CWDLis extremely proud to provide our peer review report. As members of the AICPA Private

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STAFFING AND PROJECT ORGANIZATION

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 performed to ensure adherence to applicable governmental auditing standards. All in-field partners, managers, and supervisors assigned to the

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

Audit Senior Alex Rivera has over five (5) years of experience providing accounting and audit services for governmental agencies, including community colleges and k-12 school districts (3+ years with the firm). Mr. Rivera will be the on-site senior and work with the District to complete audit workpapers. Prior to joining CWDL, Alex worked in a tax firm providing tax services to individuals and small businesses Alex graduated

Audit Senior Viviana Jimenez has over four (4) years of experience providing accounting and audit services for governmental agencies, community colleges and k-12 school districts. Ms. Jimenez will be onsite and work with the District to complete audit workpapers. Prior to joining CWDL, Viviana worked in the accounting office as a business administrator for a large construction company in Lake Elsinore Ms. Jimenez earned her Master of Business Administration from the California Baptist University.

Audit Senior Najee Corley has over four (4) years of experience providing accounting and audit services for governmental agencies, including school districts, community colleges and municipal entities (3+ years with the firm). Mr. Corley will be onsite and work with the District to complete audit workpapers. Prior to joining CWDL, Najee worked as an associate with a top ten accounting firm within Arizona. Najee earned

Audit Associate Dinora Gonzalez has three (3) years of experience providing accounting and audit services. Ms. Gonzalez

AUDIT APPROACH SUMMARY

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

- Compilation of the financial statements including the footnotes
- GASB 34 conversion entries
- GASB 68 Pensions and footnotes
- GASB 75 OPEB and footnotes
- GASB 87 Leases and footnotes
- GASB 96 Subscription-based information technology arrangements and footnotes
- Review and assistance with the capital asset schedules
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AUDITOR RESUMES

AUDITOR RESUMES, continued

WORK PLAN

AUDIT APPROACH SUMMARY

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Pre-audit & Planning Phase

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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 XQGHUVWDQGLQJ RI WKH V\VWHPV IRU prevention/detection
- 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

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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
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- 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

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 Septemberor 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 on your Request for Proposal, 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 not later than December 15 or as specified by the District. We will deliver the reports to all appropriate entities as specified by the State &RQWURROOHU-V 2IILFH

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Our Team

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Table of Critical Requirements Audit Services	Acknowledge (X)
Ability to work in City and County of San Francisco	X
Carry $2 million general liability for professional services	X
Carry $3 million professional liability insurance	X
Firm in business for 5 years providing these services	X
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Provide non-business hours emergency contact information for night, weekends, and holidays	X
Ability to provide all equipment necessary to work. Equip personnel with laptops, portable pri and cellular voice and data devices, and any necessary equipment to perform job duties.	X
Completion of the Pricing sheet in section 8	X