



Santa Clara LAFCO RFP for Independent Professional Audit Services

Response to Questions from Consultant Firms

Last Updated: June 21, 2018

1. Are your prior year auditors included or excluded from the current RFP process?
LAFCO was included as part of the County's external audit process and the RFP was circulated to the auditor who performed the County's audit.

2. What do you like about the service provided by your current auditing firm?
What don't you like?
LAFCO was included by the County in its external audit process. LAFCO did not have any direct interaction with the auditor who performed the County's external audit.

3. Please provide a list of firms that have been sent an RFP.
See Attachment A.

4. Were there any major changes in the engagement requested in the RFP compared to last year's engagement?
This is the first time LAFCO has issued an RFP seeking proposals from qualified firms.

5. How many hours did your previous auditors encounter for your last audit?
See #4

6. What were your prior year's contract fees for each of the past three years?
See #4

7. When is interim and final field work scheduled to begin?
LAFCO's books close on June 30 of each year and are ready for audit soon thereafter. The audit fieldwork should begin no earlier than the date of the closing of books each fiscal year and be complete in time to meet the September 15 deadline of each year.

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COMMISSIONERS: Sequoia Hall, Sergio Jimenez, Rob Rennie, John L. Varela, Mike Wasserman, Susan Vicklund Wilson, Ken Yeager

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EXECUTIVE OFFICER: Neelima Palacherla

8. Does the District prepare its own Financial Report or is the auditor responsible for preparation and assembly?

LAFCO was included in the County's Comprehensive Annual Financial Report (CAFR). The auditor is responsible for preparation and assembly of LAFCO's financial report.

9. What type of accounting/bookkeeping system does the agency use?

LAFCO is included in the County's financial accounting system.

10. Any major change of budgetary size or management turnover from previous year?

No

11. Approximately how many audit adjustments did the prior firm make as part of their audit?

LAFCO was presented together with other funds and therefore there is a lack of separate or detailed information on LAFCO.

12. Any major reason why the Agency is considering a change of audit firms?

The County has included LAFCO in its external audit process, and in its Comprehensive Annual Financial Report (CAFR), however LAFCO is presented together with other funds and therefore there is a lack of separate or detailed information on LAFCO.

In recent discussions, staff at the County Controller's Office concurred that as an independent agency, LAFCO should issue its own financial statements similar to several LAFCOs around the state, instead of being comingled with the County. This will have the advantage of providing greater clarity and transparency on LAFCO's financials.

At the April 4, 2018 meeting, the Commission directed staff to arrange for an annual audit of LAFCO's financial statements to be conducted by an independent auditor, beginning with the current fiscal year (FY 2018).

13. Any major disagreements in regard to accounting principles or auditing procedures?

No

14. How many days of fieldwork did the prior firm perform? How many auditors on

those days?

See #4

15. Is the previous firm being asked to propose?

See #1

16. How much were the previous years' auditing fees?

See #4

17. Is this the first time LAFCO is issuing an RFP for auditing services?

Yes

18. Is the \$50,000 budget for all 4 years?

Yes

**Santa Clara LAFCO RFP for Independent Professional Audit Services
Consultant List**

Last Updated: June 21, 2018

Abott, Stringham & Lynch	Odenberg Ullakko Muranishi & Co., LLP
Armanino McKenna LLP	Patel & Associates
Badawi & Associates	Harshwal & Company LLP
Thompson, Cobb, Bazilio & Associates, P,C	Perry, Bunch and Johnston, Inc.
Brown Armstrong CPAs	PIPER JAFFRAY Co
Burr Pilger Mayer, Inc.	Poindexter and Company, CPA
Charles Z. Fedak & Company, CPAs	QStwo LLC
Chavan & Associates, LLP	R.J. Ricciardi, Inc., CPAs
Dean Bennett Ins. & Fin. Services, Inc.	Richardson & Company, CPAs
Fechter & Company CPAs	Rogers Anderson Malody and Scott, LLP
Gilbert Associates, Inc. CPAs and Advisors	Russell CPAs
James Marta & Company LLP	Sjoberg Evashenk Consulting
John Waddell & Company CPAs	SOAProjects, Inc.
Johnston, Martin & Montgomery LLP	Teaman, Ramirez & Smith, Inc.
Kevin W. Harper CPA & Associates	Ullrich Delevati, CPA
Macias Gini & O'Connell LLP	Vargas & Co.
Mann, Urrutia, Nelson CPAs & Associates, LLP	Vasquez & Company LLP
Mayer Hoffman McCann P.C.	Vavrinek, Trine, Day & Co., LLP
Maze & Associates	Wallace Rowe & Associates
Moss Adams LLP	Wheeler Accountants, LLC
Nicholson & Olson CPA	White Nelson Diehl Evans LLP
	Williams, Adley & Company, LLP