

VENTURA COUNTY TRANSPORTATION COMMISSION

REQUEST FOR PROPOSALS FOR PROFESSIONAL AUDITING SERVICES



**Sally DeGeorge
Finance Director
Ventura County Transportation Commission
950 County Square Drive, Suite 207
Ventura, CA 93003**

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VENTURA COUNTY TRANSPORTATION COMMISSION REQUEST FOR PROPOSALS PROFESSIONAL AUDITING SERVICES

INTRODUCTION

General Information

The Ventura County Transportation Commission (VCTC) is requesting proposals from qualified Certified Public Accountants to perform professional auditing services beginning with the fiscal year ending June 30, 2020. VCTC is contemplating a multi-year contract (three years) with a renewal option for one additional two-year term in addition to performing other financial audits as specified below. These audits are to be performed in accordance with auditing standards generally accepted in the United States of America, the standards set forth for financial audits contained in Government Auditing Standards and the U.S. Office of Management and Budget (OMB) Super Circular.

To be considered, four (4) printed copies and one electronic copy (usb) of the proposal and bids must be submitted by 3:00 PM on Thursday, January 23, 2020 to:

Ventura County Transportation Commission
Sally DeGeorge, Finance Director
950 County Square Drive, Suite 207
Ventura, CA, 93003.

There is no expressed or implied obligation for the VCTC to reimburse responding firms for any expenses incurred in preparing proposals in response to this request. Proposals submitted are subject to public inspection and will be evaluated by a review committee.

During the evaluation process, VCTC reserves the right, where it may serve the agency's best interest, to request additional information or clarification from proposers, or to allow corrections of errors and/or omissions. At the discretion of the VCTC, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

The VCTC reserves the right to retain all proposals submitted and to use any idea(s) in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the VCTC and the firm selected.

It is anticipated the selection of a firm will be completed by February 21, 2020. Following the notification of the selected firm, it is anticipated that a recommendation and proposed contract will be prepared for review and approval by the Commission at its March 6, 2020 meeting. VCTC reserves the right to reject any or all proposals, to waive any non-material irregularities or information in any proposal, and to accept or reject any items or combination of items.

Term of Engagement

It is the intent of VCTC to contract for the services presented herein for a term of three (3) years. VCTC reserves the right to extend the term of this contract for one (1) additional two-year term subject to the satisfactory negotiation of terms, including a price acceptable to both the agency and the selected firm and concurrence of the VCTC's Board. The proposal package shall present all inclusive audit fees for each year of the contract term.

Fees shall include costs for each year including the one additional two-year option. An itemized cost break down shall be submitted for the Principal and any additional staff. VCTC requires the total costs be stated as a “not to exceed” basis. The “not to exceed” fee shall be inclusive of labor, travel, report preparation, printing, and all other expenses incurred by the auditor.

Fees shall be billed monthly based on work completed. Payments will be made in arrears. The VCTC shall reimburse the auditor as promptly as practical after receipt of acceptable invoices which detail the expenses, hours and the period for which payment is requested.

SERVICES REQUIRED

Scope of Work

Required Services:

VCTC desires the firm to audit all funds of the agency in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards, issued by the Comptroller of the United States. The Audit firm will be required to review and assist with the preparation of the agency's Comprehensive Annual Financial Report (CAFR) including accompanying schedules and notes. The auditor will be required to assist with implementation of applicable Governmental Accounting Standards Board pronouncements. The audit firm will render their auditors' report and opinion on the basic financial statements which will include both Government-Wide Financial Statements and Fund Financial Statements. The audit firm will also apply limited audit procedures to Management's Discussion and Analysis (MD&A) and required supplementary information pertaining to the General Fund and each fund of the Commission.

The audit firm will perform a Single Audit on the expenditures of federal grants in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200 and 225 as applicable and render the appropriate audit reports on Internal Control over Financial Reporting based upon the audit of VCTC's financial statements in accordance with Government Auditing Standards and the appropriate reports on compliance with Requirements Applicable to each Major Program, Internal Control over Compliance and on the Schedule of Expenditures of Federal Awards in Accordance with the current regulations. The single audit report will include appropriate schedule of expenditures of federal awards, footnotes, findings and questioned costs, including reportable conditions and material weaknesses, as applicable, and follow up on prior audit findings where required.

The audit firm shall issue a separate “management letter” that includes recommendations for improvements in internal control, accounting procedures and other significant observations that are considered to be non-reportable conditions, if applicable. Prior to issuance of the final management letter, the auditor shall deliver a draft copy to VCTC for review and management's responses.

The Commission intends to submit its CAFR each year to the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting awards program. The selected auditor shall be expected to review the Commission's CARF to ensure compliance with the requirements of the award program.

The auditor will be required to attend a minimum of one Commission meeting for the purpose of discussing the audit and its conclusions. The auditor shall provide an electronic file of each auditor prepared report in a jpeg and pdf format.

Additional Use of Financial Statements and Reports:

VCTC shall be free to publish its' audited financial statements (including the report of the independent auditor) as it sees fit – whether it is in an offering statement, on the government's web site, or somewhere else – without having to obtain prior permission from the auditor, provided that all of the following conditions have been met:

- The independent auditor's report accompanies the same complete set of financial statements for which an opinion was rendered.
- The financial statements are not used in a potentially misleading manner.
- No material subsequent event has occurred that might render the financial statements potentially misleading.

Auditing Standards

To meet the requirements of this request for proposals, the audits shall be performed using the most current version of each of the following:

1. Generally accepted auditing standards as set forth by the American Institute of Certified Public Accounts.
2. The standards applicable to financial audits contained in the Government Auditing Standards issued by the Comptroller General of the United States.
3. The provisions of the U. S. Office of Management and Budget (OMB) "Super Circular" or 2 Code of Federal Regulations (CFR) 200 and any applicable updates as adopted.
4. State of California Transportation Development Act (TDA) including the requirements of the Southern California Association of Governments' Transportation Development Act Conformance Auditing Guide.
5. Special District, Transit District Reporting and Transportation Reporting Requirements, as specified by the California State Controller.

Working Paper Retention

All working papers and reports must be retained, at the auditor's expense, for a minimum of seven (7) years after the last year of the contract, unless the auditor is notified in writing by the VCTC of the need to extend the retention period. The auditor will be required to make working papers available, upon request, including, but not limited to the following parties or their designees:

- The Ventura County Transportation Commission
- California State Controller's Office
- California Department of Transportation
- U.S. General Accounting Office (GAO)
- Auditors of entities of which the VCTC is a sub recipient of grant funds
- Any agencies included in the audit of federal grants

In addition, the auditor shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

Irregularities and Illegal Acts

Auditors shall be required to make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which they become aware of to the following parties: Executive Director, Agency Attorney and the Finance Director.

DESCRIPTION OF GOVERNMENT

Background Information

The Ventura County Transportation Commission was created by Senate Bill 1880 (Davis), Chapter 1136 of the Public Utilities Code in September of 1988. On January 1, 1989 VCTC became operational and assumed the resources and transportation responsibilities of the Ventura County Association of Governments (VCAG).

The Commission is responsible for establishing transportation policies, setting priorities and coordinating activities between the various transportation operators, agencies, cities and the County. Its mission is to improve mobility within the county and increase funding to meet transportation needs. The Commission controls and/or reviews the allocation of federal, state and local funds for highway, transit, rail, aviation, bicycle and other transportation projects including but not limited to Congestion Mitigation and Air Quality Improvement Program funds (CMAQ), Transportation Enhancement Activities Program funds (TEA), State Transportation Improvement Program funds (STIP), Surface Transportation Program funds (STP), Transportation Development Act funds (TDA), State Transit Assistance funds (STA), State of Good Repair (SGR), Federal Transit Administration funds (FTA), etc. The Commission is also designated to act as the Airport Land Use Commission (ALUC), the Consolidated Transportation Service Authority (CTSA), the Sales Tax Authority and the Congestion Management Agency (CMA). The VCTC also manages the operation and expansion of the callbox system for the Service Authority for Freeway Emergencies (SAFE).

The VCTC is currently governed by a seventeen member board composed of one elected official from each of the ten cities, all five supervisors and two citizens. In addition to the above membership, the Governor appoints an Ex-Officio member to the Commission, usually the Caltrans District Director. For more information about VCTC, please visit our website at www.goventura.org.

Finance Operations

The VCTC has a staff of 21 employees. All accounting functions are performed in-house by the Finance Director, Senior Accountant and Accounting Technician with the exception of the Local Transportation Fund (LTF), the State Transit Assistance fund (STA), the State of Good Repair (SGR) fund and Service Authority for Freeway Emergencies (SAFE) whose functions are shared between VCTC and the Ventura County Auditor-Controller's office.

The VCTC maintains a General Fund, five special revenue funds (Local Transportation Fund, State Transit Assistance Fund, State of Good Repair Fund, Service Authority for Freeway Emergencies Fund, Santa Paula Branch Line Fund) and two proprietary funds (VCTC Intercity and Valley Express).

The VCTC adopts an annual budget as required by law and utilizes it as a management tool to analyze financial activity for its fiscal year ending June 30th. A copy of the Fiscal Year 2019/2020 budget can be obtained at VCTC's website www.goventura.org on the financial page.

VCTC's computerized systems are run on a Local Area Network (LAN). The accounting functions are computerized and currently VCTC is using Sage 50 on a Windows platform.

VCTC's previous auditors were on-site for 3-5 days twice each year (interim and final audit period). The full contract of five years was utilized with the previous auditors. The previous years' fees for audits were as follows: \$42,000 (as two single audits were required) for 2014/2015, \$40,405 for 2015/2016, \$41,310 for 2016/2017, \$42,215 for 2017/2018 and \$43,120 for 2018/2019. One single audit was included in the above amounts unless otherwise stated. Total hours reported to VCTC for the audits were 279 hours for 2014/2015, 175 hours for 2015/2016, 159 hours for 2016/2017, and 475 hours for 2017/2018. Total hours for 2018/2019 are incomplete but at 366 hours through October billing. Additional hours may have been expended by the Pun Group and not reported to VCTC as the not-to-exceed amounts were met. During

this contract period, VCTC added special revenue and proprietary funds and GASB statements were implemented at no additional charge from the auditors.

Major anticipated changes in the upcoming years to be audited include moving to new office space and implementation of GASB statements as required. No additions of special revenue or proprietary funds are anticipated at this time. VCTC may add additional staff as needed in the next five year period.

Prior Reports and Work Papers

The Pun Group conducted the Ventura County Transportation Commission's most recent audit. The work papers of the previous audits are the property of the previous auditor and may be viewed by the successful proposer. A copy of the Fiscal Year 2018/2019 audit is available on VCTC's website at www.goventura.org on the financial page for reference purposes but is not meant to limit the scope of work required.

Addenda

VCTC reserves the right to revise or amend the RFP documents prior to the stated proposal submitted deadline. Any such revisions will be made by written addenda to this RFP and posted on the Commission's website. Since such postings of addenda on the Commission's website is considered constructive notice of the document change, potential proposers are encouraged to check the Commission's website routinely for relevant postings.

Questions

All requests for clarification and/or additional information shall be made by proposer in writing by emailing the project manager, Sally DeGeorge, at ssellers@goventura.org. All requests must be submitted before the stated deadline. The Commission will respond to all written questions within a reasonable time. If changes to the RFP document are required, a written addendum will be issued. Questions and responses will be posted on the Commission's website and are considered constructive notice. Potential proposers are encouraged to check the Commission's website routinely for relevant postings.

TIME REQUIREMENTS

Proposal Dates

The following is a list of key dates. VCTC reserves the right to modify this schedule if it is in their best interest to do so. If VCTC does modify the schedule, it shall be posted on the VCTC website and is considered constructive notice. Potential proposers are encouraged to check the Commission's website routinely for relevant postings.

Activity	Date
Question deadline/cut-off	January 7, 2020 at 3:00 p.m.
Proposal due date	January 23, 2020 at 3:00 p.m.
Interviews (at VCTC's discretion)	Week of February 10, 2020
Auditor selection/Board Approval	March 6, 2020

Audit Dates

Audit planning, documentation of systems of internal control and compliance and transaction testing should be completed during the interim stage. VCTC prefers to have the interim audit in early May. It is estimated that VCTC will close its books and be ready for the final audit by early October. The final reports should be issued late October or early November.

The auditor shall provide all draft reports and recommendations for improvements to the Finance Director within a reasonable time period after the last day of field work. The auditor should be available for any meetings that may be necessary to discuss the draft audit reports. Once all issues of discussion are resolved, the reviewed CAFR, Single Audit report and other reports shall be delivered to the Finance Director. The auditor shall provide VCTC with final changes to the CAFR plus a signed CAFR opinion letter in a jpeg for insertion into the CAFR, as well as PDF copies of the final reports, including but not limited to, the single audit report, SAS 114 report and management letter (if applicable) by early November. The auditor will need to input the single audit information into the Federal Data Collection Forms at the completion of the audit. The auditor will be required to attend a minimum of one Commission meeting for the purpose of discussing the audit and its conclusions, most likely at the Commission's December meeting.

PROPOSAL REQUIREMENTS

General Requirements

Any inquiries concerning the request for proposals should be directed to Sally DeGeorge, Finance Director, via email at ssellers@goventura.org. Questions and answers will be posted on the VCTC website at www.goventura.org on the financial page. Contact with personnel of the agency other than the above regarding this request for proposals may be grounds for elimination from the selection process.

All proposing auditors shall submit four (4) printed copies and one electronic copy (USB) of the proposal and bids. Facsimiles, emails and electronic media shall NOT be accepted as submittal of printed copies. Materials shall be received at the VCTC office at 950 County Square Drive, Suite 207, Ventura, CA 93003 no later than 3:00 p.m. on January 23, 2020 for a proposing auditor to be considered. The proposal shall include:

1. Title Page – A title page showing the request for proposals subject; the auditing firm's name; the name, address and telephone number of the contact person; and the date of the proposal.
2. Introduction – Briefly introduce yourself including the size of the firm, the size of the governmental audit staff, and the principal supervisory and management staff you are anticipating assigning to this audit. Include affirmation that the proposer and all assigned key professional staff are properly licensed for public practice as a Certified Public Accountant in the State of California. Also include your on-going efforts to keep staff current and knowledgeable in governmental accounting practices as well as the interest in maintaining continuity of auditing staff assigned to clients over time. Indicate the persons authorized to make representations for and to bind the firm including their titles, mailing addresses, e-mail addresses and telephone numbers.
3. Peer Review – The firm is requested to submit a copy of its most recent external quality control review (peer review) with a statement whether the review included an examination of specific government engagements. The firm shall state whether it has been the subject of any disciplinary action within the last three years, or if any such action is pending by state regulatory bodies or professional organizations. If such conditions exist, information is to be provided as to the circumstances and status of the disciplinary action.
4. Qualifications – Explain your understanding of the work to be done and why the firm believes it to be best qualified to perform the engagement. Specifically include any experience with public transit and transportation and similar commissions as well as a list of all current municipal clients. Explain your experience with single audits as well as FTA and TDA requirements. The proposal should also include a commitment to perform the work within the time period including a draft schedule and a statement that the proposal is a firm and irrevocable offer for 180 days and signed.

5. Audit Methodology – The proposal should set forth a work plan and time line, including your philosophy or approach to conducting the audit, major areas to be reviewed, the services to be performed as required in Section II of this request for proposals. Proposers should include, but not be limited to, the following information on their audit approach with the audit for VCTC:
 - a. Proposed segmentation of the engagement.
 - b. Level of staff and number of hours to be assigned to each proposed segment of the engagement.
 - c. Estimated sample size and the extent to which statistical sampling is to be used in the engagement.
 - d. Type and extent of analytical procedures to be used in this engagement.
 - e. Approach to be taken to gain and document an understanding of the agency's internal control structure.
 - f. Approach to be taken in determining the laws and regulations that will be subject to audit test work.
 - g. Approach to be taken in drawing audit samples for purposes of tests of compliance.

After review of VCTC's budgets and audits, please describe any anticipated differences in accounting methodology or suggested changes you may have with the VCTC's current methods. The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the agency.

6. Client Assistance – Explain how you assist your clients with changes as new GASB pronouncements are implemented. Explain how you assist your clients with CAFR review and GFOA submittal for Certificate of Achievement for Excellence in Financial Reporting.
7. References – The auditor's general experience and reputation in the local government auditing/accounting field are an important part of the firm's qualifications. Please include a minimum of three references with contact information, scope of work and dates of service that the firm performed similar services for. VCTC reserves the right to contact any or all of the listed references regarding the audit services performed by the proposer.
8. Certifications/Statements – The auditor shall provide VCTC with signed copies of:
 - a. Certificate Regarding Debarment, Suspension, and Other Ineligibility and Voluntary Exclusion (Attachment B);
 - b. Assurance of Compliance with Worker's Compensation Insurance Requirements (Attachment C);
 - c. A Statement assuring compliance with Equal Employment Opportunity Act;
 - d. A Statement assuring compliance with the California Fair Employment Practices Act;
 - e. A Statement assuring compliance with Title VI of the Civil Rights Act of 1964.
9. Price Proposal – The cost of each year's engagement should be listed separately on a "not to exceed" basis. Costs should be detailed by proposed staff and estimated hours for each year. All expense reimbursements will be charged against the total all-inclusive maximum price submitted in this proposal. Costs for the VCTC audits should be detailed separately. Price should include the cost of additional Single Audits. See Attachment A, "Audit Cost Proposal" for formatting example.

Proposal Evaluation

VCTC staff shall examine and evaluate all proposals for the purpose of ascertaining their completeness and responsiveness to the provisions of this RFP. Proposers that do not meet the mandatory requirements will be eliminated from further consideration. The top qualified candidates may be scheduled for an interview for review and ranking by the review committee. The top proposer will be invited to participate in contract negotiations with the VCTC for audit services. If these negotiations should fail to produce an agreement, the second ranked proposer will be invited to participate in contract negotiations. A recommendation for award of a contract will be made to the VCTC Board.

Firms whose proposals are determined by VCTC to be non-responsive or unqualified, shall be notified of their rejection in writing by VCTC. Such notification shall be issued by VCTC after consideration of the proposal results by the VCTC Board.

The VCTC reserves the right to retain all proposals submitted and use any idea in a proposal regardless of whether that proposal is selected. VCTC also reserves the right, without prejudice, to reject any or all proposals submitted. Award of the contract will be made to the independent audit firm, who, based on evaluation of all responses and criteria, is determined to be the best qualified to perform the audit.

Proposals will be evaluated by a VCTC review panel based on the criteria and rating system in Attachment D, Professional Auditing Services RFP Evaluation Form

Contract

A sample contract is provided in a separate Attachment E - Sample Contract which is separate from this document. By submitting a proposal, the proposer represents that it has reviewed the attached Sample Contract and, other than through the question and answer process, will not seek to alter or revise its terms and conditions and will comply with all requirements of the contract. Should the proposer have concerns, questions or recommended changes to the Sample Contract requirements, those concerns and requested changes must be specified in detail and submitted in writing to the Commission as set forth in the Questions section

Insurance

All proposers doing business with the Commission are required to obtain appropriate insurance coverage within the prescribed minimum limits set forth in Attachment E - Sample Contract. The required insurance certificates must comply with all requirements of the standards as shown in the contract and must be provided upon executed contract and prior to commencement of work.

Attachment A - Audit Cost Proposal

Cost Summary – Fiscal Year ending June 30th					
Service	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
Financial Audit and related reports	\$	\$	\$	\$	\$
Single Audit and related reports	\$	\$	\$	\$	\$
Total for Fiscal Year (not-to-exceed)					
	\$	\$	\$	\$	\$
Cost of Additional Single Audit if required	\$	\$	\$	\$	\$
	\$	\$	\$	\$	\$

Hours and Rate Estimate by Year										
Provider	2019/2020		2020/2021		2021/2022		2022/2023		2023/2024	
	Rate	Hours	Rate	Hours	Rate	Hours	Rate	Hours	Rate	Hours
Partner										
Manager										
Senior										
Staff										
Administrative										
Other (specify)										
Total Hours										

**Attachment B - Certification Regarding Debarment, Suspension and Other
Ineligibility and Voluntary Exclusion**

The agency, _____,
certifies by submission of this proposal, that neither it nor its principals is
presently debarred, suspended, proposed for debarment, declared ineligible,
or voluntarily excluded from participation in this transaction by any Federal
department or VCTC. The above agency further certifies or affirms the
truthfulness and accuracy of the contents of the statements submitted on or
with this certification and understands that the provisions of 31 U.S.C. Section
3801 et Seq. are applicable thereto.

Where the agency is unable to certify any of the statements in this certification, such Participant
shall attach an explanation to this proposal.

Authorized Official

Title of Authorized Official

Date

Attachment C - Worker's Compensation Insurance Certification

As required by Section 1860 of the California Labor Code (Chapter 1000, Statutes of 1965), the Contractor shall secure the payment of Workmen's Compensation to its employees in accordance with the provisions of Section 3700 of the California Labor Code and shall furnish VCTC with a certificate evidencing such coverage together with verification thereof as follows:

"I am aware of the provisions of Section 3700 of the Labor Code which require every employer to be insured against liability for Workmen's Compensation or to undertake self-insurance in accordance with the provisions of that code, and I will comply with such provisions before commencing the performance of the work of this Contract."

Authorized Official

Title of Authorized Official

Date

Attachment D - Professional Auditing Services RFP Evaluation Form

Firm: _____

Date: _____

1. Mandatory Elements - Proposers that do not meet the mandatory requirements will be eliminated from further consideration. These are considered essential qualifications which cannot be overcome by other considerations or credentials.
 - a. The audit firm is independent and licensed to practice in California.
 - b. The audit firm's professional personnel have received adequate continuing professional education.
 - c. The firm has no conflict of interest with regard to any other work performed by the firm for the VCTC.
 - d. The firm adheres to the instructions in this request for proposals on preparing and submitting the proposal.
 - e. The firm submits a copy of its most recent peer review report and the firm has a record of quality audit work.
 - f. The firm will retain work papers for at least 7 years.
2. Technical Qualifications – Points for technical qualifications will be awarded as follows:
 - a. Understanding of the engagement _____(0-15 points)
 - b. Quality and experience of staffing, including staffing hours _____(0-15 points)
 - c. Previous Government auditing experience including Transit, Transportation and Rail _____(0-15 points)
 - d. Experience with GASB, CAFR, etc. and outreach assistance to VCTC _____(0-15 points)
 - e. Funding knowledge of FTA, TDA, Prop 1B,etc. _____(0-10 points)
 - f. Adequacy of proposed staffing plan (hours/levels) and cost _____(0-15 points)
 - g. Interview and presentation _____(0-15 points)
 - Total Score _____(100 points maximum)

Prepared by _____

December 6, 2019

To Whom It May Concern:

The Ventura County Transportation Commission (VCTC) is requesting proposals from qualified Certified Public Accountants to perform professional auditing services beginning with the fiscal year ending June 30, 2020. VCTC is contemplating a multi-year contract (three years) with a renewal option for one additional two-year term. Enclosed please find a copy of the Request for Proposals for Professional Auditing Services.

Any inquiries concerning the request for proposals should be directed to Sally DeGeorge, Finance Director, in writing at ssellers@goventura.org.

Sincerely,

Sally DeGeorge
Finance Director

Enclosures

Mailing List of RFP's:

Brown Armstrong Accountancy	4200 Truxtun Ave Ste 300	Bakersfield	CA	93309	Eric Xin exin@bacpas.com	661-342-4971
Charles Z Fedak & Co, CPAs	6081 Orange Ave, 2nd Floor	Cypress	CA	90630	Paul J. Kaymark paul@czfcpa.com	714-527-1818
Conrad LLP	23702 Birtcher Dr	Lake Forest	CA	92630	sperera@conradllp.com	949-552-7700
Cossolias, Wilson, Dominguez, Leavit	5151 Murphy Canyon Road Ste 135	San Diego	CA	92123	John Dominguez jdominguez@cwdlcpa.com	858-565-2700
Crowe Horwath	400 Capitol Mall Ste 1400	Sacramento	CA	95814	Tina Treis Tina.Treis@crowehorwath.com	916-441-1000
Davis Farr, CPAs	2301 Dupont Drive Ste 200	Irvine	CA	92612	mdavis@davisfarr.com	949-474-2020
Deloitte & Touche	695 Town Center Dr. Ste 1200	Costa Mesa	CA	92626		714-436-7100
Eadie and Payne LLP	1839 W Redlands Blvd	Redlands	CA	92373	Eden Casareno ecasareno@eadiepaynellp.com	909-793-2406
Ernst & Young, LLP	18111 Von Karman Ave Ste 1000	Irvine	CA	92612	Anastasia Mitchell anastasia.mitchell@ey.com	949-794-2300
Fechter & Company	2865 Sunrise Blvd Ste 102	Rancho Cordova	CA	95742	Ester Dunnaway e.dunnaway@fechtercpa.com	916-333-5360
HDL	1340 Valley Vista Dr Ste 200	Diamond Bar	CA	91765	Andrew Nickerson anickerson@hdlcompanies.com	909-861-4335
Haskell & White LLP	8001 Irvine Center Drive, Ste 300	Irvine	CA	92618	Wayne Pinnell wpinnell@hwcpa.com	949-450-6200
KPMG	550 S. Hope St Ste 1500	Los Angeles	CA	90071	Felicia Cartagena fcartagena@kpmg.com	818-227-6900
Lance, Soll & Lunghard, LLP	203 North Brea Blvd. Ste 203	Brea	CA	92821	Richard Kikuchi Richard.kikuchi@lslcaps.com	714-672-0022
Leaf & Cole	2810 Camino Del Rio South Ste. 200	San Diego	CA	92108	Steven Northcote swnothcote@leaf-cole.com	619-294-7200
Lopez and Company, LLP	14728 Pipeline Ave Ste F	Chino Hills	CA	91709	Richard Lopez rlopez@lopezllp.com	626-583-1116
Macias, Gini & O'Connell LLP	2029 Century Park East, Ste 1500	Los Angeles	CA			310-277-3373

Marcia Fritz & Company	5530 Birdcage St. Ste 105	Citrus Heights	CA	95610	Chad Martin chad@fritzrussecpa.com	916-966-9366
Maze & Associates	3478 Buskirk Ave Ste 215	Pleasant Hill	ca	94523	Amy Meyer	925-930-0902
McGladrey LLP	515 S. Flower 41 st Floor	Los Angeles	CA	90071	Ralph Berry Ralph.berryiii@mcgladrey.com	213-330-4800
McGowan Guntermann	111 E Victoria Ave	Santa Barbara	CA	93101	Chris Reed creed@mcgowan.com	805-962-9175
Moss, Levy & Hartzheim	5800 Hannum Ave. Ste E	Culver City	CA	90230	Craig Hartzheim chartzheim@mlhpcas.com	310-273-2745
Nasif Hicks Harris & Co	104 Anapanu St. Ste B	Santa Barbara	CA	930101	Sara Turner sturner@nhhco.com	805-966-1521
Punn & McGeady	9 Corporate Park Ste 130	Irvine	CA	92606	Kenneth Pun kpun@pm-llp.com	949-777-8800
Rahban CPA & Consulting, Inc.	10940 Wilshire Blvd. Ste 1600	Los Angeles	CA	90024	srahban@rahbancpa.com	424-901-8361
Rogers, Anderson, Malody & Scott LLP	735 East Carnegie Dr Ste 100	San Bernardino	CA	92408	Brianna Pascoe BPascoe@Ramscpa.net	909-889-0871
Shinault Baker & Company	5060 California Ave Ste 650	Bakersfeild	CA	93309	Megan Simpson msimpson@shinaultbakercpa.com	661-322-9485
Van Lant & Fankhanel, LLP	25901 Kellogg St.	Loma Linda	CA	92354	Greg Fankhanel gfankhanel@vlfcpa.com	909-856-6879
Vasin, Heyn & Company	5000 N. Parkway Calabasas Ste 201	Calabasas	CA	91302	cauinaga@vhcoaudit.com	818-222-3500
Vasquez & Co. LLP	801 S. Grand Ave. Ste 400	Los Angeles	CA	90017	Donald Nino d_nino@vasquezcpa.com	213-873-1700
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