



BOARD OF DIRECTORS MEETING

AGENDA

July 2, 2026, Regular Meeting
District Offices, 17081 Hwy. 116, Ste. B
Guerneville, California
6:30 PM

NOTICE TO PERSONS WITH DISABILITIES: It is the policy of the Sweetwater Springs Water District to offer its public programs, services and meetings in a manner that is readily accessible to everyone, including those with disabilities. Upon request made at least 48 hours in advance of the need for assistance, this Agenda will be made available in appropriate alternative formats to persons with disabilities. This notice is in compliance with the Americans with Disabilities Act (28 CFR, 35.102-35.104 ADA Title II).

Any person who has any questions concerning any agenda item may call the General Manager or Assistant Clerk of the Board to make inquiry concerning the nature of the item described on the agenda; copies of staff reports or other written documentation for each item of business are on file in the District Office and available for public inspection. All items listed are for Board discussion and action except for public comment items. In accordance with Section 5020.40 et seq. of the District Policies & Procedures, each speaker should limit their comments on any Agenda item to five (5) minutes or less. A maximum of twenty (20) minutes of public comment is allowed for each subject matter on the Agenda unless the Board President allows additional time.

I. CALL TO ORDER *(Est. time: 2 min.)*

- A. Board members Present
- B. Board members Absent
- C. Others in Attendance

II. CHANGES TO AGENDA and DECLARATIONS OF CONFLICT *(Est. time: 2 min.)*

III. CONSENT CALENDAR *(Est. time: 5 min.)*

(Note: Items appearing on the Consent Calendar are deemed to be routine and non-controversial. A Board member may request that any item be removed from the Consent Calendar and added as an "Administrative" agenda item for the purposes of discussing the item(s).)

- A. Approval of the Minutes of the June 4, 2026 Regular Board Special Board Meeting.
- B. Approval of Operations Warrants/Online payments/EFT payments.

- C. Receipt of Item(s) of Correspondence.
Note: Correspondence received regarding an item on the Administrative Agenda is not itemized here, but will be attached as back-up to that item in the Board packet and addressed with that item during the Board meeting.

IV. PUBLIC COMMENT: The District invites public participation regarding the affairs of the District. This time is made available for members of the public to address the Board regarding matters which do not appear on the Agenda, but are related to business of the District. Pursuant to the Brown Act, however, the Board of Directors may not conduct discussions or take action on items presented under public comment. Board members may ask questions of a speaker for purposes of clarification.

V. ADMINISTRATIVE

- A. Discussion/Action re RFP results for auditing services for FY 2025-26, FY 2026-27, and FY 2027-28 (*Est. time 15 min.*)
- B. Discussion/Action re SB 827 Required Fiscal & Financial Training Webinar (*Est. time 10 min.*)
- C. Board Ad Hoc Committee Reports (standing item) (*Est. time 15 min.*)
 - Ad Hoc Committees:
 - 1. FY 2026-27 Budget/CDR Committee (Dir. Schaap/Dir. Barraza Tran)
 - 2. District Policies Review (Dir. Robb-Wilder/Schaap)

VI. GENERAL MANAGER'S REPORT

- 1. Laboratory Testing/Regulatory Compliance
- 2. Water Production and Sales
- 3. Leaks
- 4. Guerneville Rainfall
- 5. In-House Construction Projects
- 6. Gantt Chart
- 7. Grants
- 8. Wright Drive Project
- 9. Road Repairs – Villa Grande and School House Tank Driveway
- 10. Metron Meter Installation Progress
- 11. Villa Grande Tank- Emergency Radio Antenna Project Update

VII. BOARD MEMBERS' ANNOUNCEMENTS

VIII. ITEMS FOR NEXT AGENDA

IX. CLOSED SESSION

- A. Public Employee Performance Evaluation (pursuant to Gov. Code Section 54957)
Title: General Manager

ADJOURN

Sweetwater Springs Water District Mission and Goals

The mission of the Sweetwater Springs Water District (SSWD) is to provide its customers with quality water and service in an open, accountable, and cost-effective manner and to manage District resources for the benefit of the community and environment. The District provides water distribution and maintenance services to five townships adjacent to the Russian River:

- Guerneville
- Rio Nido
- Guernewood Park
- Villa Grande
- Monte Rio

GOAL 1: IMPLEMENT SOUND FINANCIAL PRACTICES TO ENSURE EFFECTIVE UTILIZATION OF DISTRICT RESOURCES

GOAL 2: PROVIDE RELIABLE AND HIGH QUALITY POTABLE WATER WITH FACILITIES THAT ARE PROPERLY CONSTRUCTED, MANAGED AND MAINTAINED TO ASSURE SYSTEM RELIABILITY

GOAL 3: HAVE UPDATED EMERGENCY PREPAREDNESS PLANS FOR ALL REASONABLE, FORESEEABLE SITUATIONS

GOAL 4: DEVELOP AND MAINTAIN A QUALITY WORKFORCE

GOAL 5: PROVIDE EXCELLENT PUBLIC OUTREACH, INFORMATION AND EDUCATION

GOAL 6: ENHANCE BOARD COMMUNICATIONS AND INFORMATION



BOARD MEETING MINUTES*

Meeting Date: June 4, 2026

June 4, 2026

6:30 p.m.

Board Members Present:

Tim Lipinski
Sukey Robb-Wilder
Rich Holmer
Gaylord Schaap

Board Members Absent:

Marc Barraza Tran

Staff in Attendance:

Eric Schanz, General Manager
Julie Kenny, Board Secretary

Others in Attendance:

Erica Gonzalez, Redwood Public Law
Lauren Spates, Redwood Radio Project
Joseph Potter
Robert Laurie

I. CALL TO ORDER (6:30 p.m.)

The properly agendized meeting was called to Order by President Robb-Wilder at 6:27 p.m.

II. CHANGES TO AGENDA and DECLARATION OF CONFLICT (6:30 p.m.)

(None.)

III. CONSENT CALENDAR (6:27 p.m.)

President Robb-Wilder reviewed the items on the Consent Calendar. Director Holmer moved to approve the items on the Consent Calendar. Director Lipinski seconded. Motion carried 4-0, except that Director Schaap abstained as to Item A (Minutes) because he was absent at the May 7 Board meeting. The following items were approved:

- A. Approval of the Minutes of the May 7, 2026 Regular Board Meeting
- B. Approval of Operations Warrants/Online payments/EFT
- C. Receipt of items of Correspondence. (None)

IV. PUBLIC COMMENT (6:28 p.m.)

(None.)

V. ADMINISTRATIVE (6:28 p.m.) *

**in the order discussed*

- V-A. (6:30 p.m.) Discussion/Action re Presentation of Emergency Radio Antenna request at Villa Grande Tank, Monte Rio (Lauren Spates).**
The GM provided a brief overview of this item. Lauren Spates of the Redwood Radio Project made a presentation to the Board. Discussion ensued. Comments were made by Legal Counsel Erica Gonzalez. Further discussion ensued. There was no public comment. Direction was given to staff to gather more information regarding site suitability and other issues.
- V-B. (7:10 p.m.) Public Hearing; Discussion/Action re Annual overview of current job vacancies, recruitment efforts and retention strategies.**
The GM provided an overview of this item. President Robb-Wilder opened the Public Hearing at 7:11 p.m. Public comment was made by Robert Laurie. Discussion ensued. The Public Hearing was closed at 7:12 p.m. No action was taken.

**** At 7:13 p.m. the Board took a short break. The meeting reconvened at 7:18 p.m.**

- V-C. (7:18 p.m.) Public Hearing; Discussion/Action re Resolution 26-03, Adopting Water Rates for FY 2026-27 and Analysis of protests received.**
The GM introduced this item. The Board Secretary announced the number of protests received and the GM reviewed protest comments. The GM provided a PowerPoint presentation. Board questions ensued. President Robb-Wilder opened the Public Hearing at 7:38 p.m. Public comment was made by Robert Laurie. Discussion ensued. Comments were made by Legal Counsel Erica Gonzalez. Additional public comments were made by Robert Laurie. Discussion ensued. The Public Hearing was closed at 7:45 p.m. Discussion ensued. Director Holmer moved to approve Resolution 26-03, Adopting Water Rates for FY 2026-27. Director Lipinski seconded. Motion carried. 4-0.
- V-D. (8:04 p.m.) Public Hearing; Discussion/Action re Resolution 26-04, Adopting the FY 2026-27 Operating and Capital Improvement Budget.**
The GM provided an overview of this item. Discussion ensued. There was no public comment. President Robb-Wilder opened the Public Hearing at 8:05 p.m. There were no comments. She closed the Public Hearing at 8:05 p.m. There was no discussion. Director Lipinski moved to approve Resolution 26-04, Adopting the FY 2026-27 Operating and Capital Improvement Budget. Director Schaap seconded. Motion carried 4-0.
- V-E. (8:06 p.m.) Discussion/Action re Sonoma County Enhanced Infrastructure Financing District (EIFD).**
The GM provided an overview of this item. Director Robb-Wilder provided an overview of a public meeting she and Director Lipinski attended. Discussion ensued. There were no public comments. No action was taken.
- V-F. (8:17 p.m.) Discussion/Action re SB 827 – Fiscal and Financial Training for Local Agency Officials.**
Legal Counsel Erica Gonzalez gave a brief overview of this item. Discussion ensued. There was no public comment. No formal action was taken.
- V-G. (8:24 p.m.) Discussion/Action re Resolution 26-05 – Ordering an Election to be Held and Requesting Consolidation with the November 3, 2026, Consolidated District Election.**
The GM provided an overview of this item. Discussion ensued. There was no public comment. Director Holmer moved to approve Resolution 26-05, Ordering an Election to be Held and Requesting Consolidation with the November 3, 2026 Consolidated District Election. Director Lipinski seconded. Motion carried 4-0.

V-H. (8:28 p.m.) Board Ad Hoc Committee Reports (standing item).

Ad Hoc Committees:

1. **FY 2026-27 Budget/CDR Committee (Dir. Schaap/Dir. Barraza Tran)**
2. **District Policies Review (Dir. Robb-Wilder/Schaap)**

The GM provided an overview of this item:

- ✓ **FY 2026-27 Budget/CDR Committee:** The ad hoc committee did not meet in May.
- ✓ **District Policies Review Committee:** The ad hoc committee did not meet in May.

There was no public comment.

**** At 8:28 p.m. the Board took a short break. The meeting reconvened at 8:35 p.m.**

VI. GENERAL MANAGER'S REPORT (8:35 p.m.)

The GM provided a report on the following items:

1. Laboratory testing / Regulatory Compliance
2. Water production and sales
3. Leaks
4. Guerneville Rainfall
5. In-House Construction Projects
6. Gantt Chart
7. Grants
8. Wright Drive Project
9. Road Repairs – Villa Grande and School House Tank Driveway
10. Metron Meter Installation progress

Discussion ensued.

**VII. BOARD MEMBERS' ANNOUNCEMENTS/COMMENTS
(8:39 p.m.)**

1. Director Holmer announced he was no longer on the LAFCO Board.
2. Director Lipinski shared estimated completion dates for the CalTrans projects.

VIII. ITEMS FOR THE NEXT AGENDA (8:40 p.m.)

1. Proposed radio antenna at Villa Grande tank
2. Review of Audit RFP
3. GM Expense Procurement Policy
4. GM Evaluation (Closed Session)

ADJOURN

The meeting adjourned at 8:45 p.m.

Respectfully submitted,

Julie Kenny
Clerk to the Board of Directors

APPROVED:

Gaylord Schaap: _____
Sukey Robb-Wilder: _____
Tim Lipinski: _____
Rich Holmer _____
Marc Barraza Tran _____

SWEETWATER SPRINGS WATER DISTRICT

TO: Board of Directors

AGENDA NO. V-A

FROM: Eric Schanz, General Manager

Meeting Date: July 2, 2026

SUBJECT: RFP RESULTS FOR AUDITING SERVICES

RECOMMENDED ACTION:

Send a letter of acceptance to Blomberg & Griffin Accountancy Corporation and bring back a contract for approval at the August, 2026 Board meeting.

FISCAL IMPACT:

Depending on who is chosen, the cost for the three years will be \$47,250 to \$68,045.

DISCUSSION:

To identify firms with a local presence and relevant experience serving similarly sized agencies, staff issued an RFP for an auditor to perform the District's financial audits for FY 2025-26 through FY 2027-28.

Staff contacted neighboring and local public agencies to identify the audit firms they currently use and included those firms in the RFP distribution. In addition, two firms with whom the District had existing contact information were also invited to submit proposals due to their logistical proximity and ability to provide local service. RFP packets were sent to seven firms. Four firms submitted proposals by the May 29 deadline. Attached is a table summarizing their bids. Complete copies of each firm's proposals are also attached for the Board's review.

The District's previous auditor, Michael Celentano, retired after serving as the District's independent auditor for approximately 10 years. During the final three years of his engagement, the annual audit fee remained at \$27,000. As a result of his retirement, the District was required to solicit proposals for a new audit firm.

The fees submitted in response to the RFP range from \$47,250 to \$68,045 annually, compared to the District's previous annual audit fee of \$27,000. The increase is not unexpected, as the District benefited from consistent pricing under its previous auditor for many years. A new auditor requires additional time to become familiar with the District's operations and financial records. In addition, audit fees have increased in recent years due to rising labor costs, enhanced auditing requirements, and the limited number of firms that provide governmental audit services.

All four firms appear qualified to perform the District's audit. However, Blomberg & Griffin Accountancy Corp. submitted the lowest responsive proposal and has extensive experience

providing audit services to multiple local public agencies of similar size and complexity. Accordingly, staff recommends sending a letter of acceptance to Blomberg & Griffin Accountancy Corporation and bringing back a contract for approval at the August, 2026 Board meeting.

Summarization Chart

Company	FY	Charge	Additional Notes
Blomberg & Griffin Accountancy Corp. Stockton	2025-26	\$15,750.00	Sonoma County Fire Dist.
	2026-27	\$15,750.00	Forestville Water Dist.
	2027-28	<u>\$15,750.00</u>	Cazadero Community Service Dist.
		\$47,250.00	
			If they do the State Controller's Report which is something we usually do in house, it is an additional \$1,475.00/year.
O'Connor & Company Novato	2025-26	\$16,000.00	Bodega Bay Public Utility
	2026-27	\$16,000.00	Caspar South Water Dist.
	2027-28	<u>\$16,000.00</u>	
		\$48,000.00	
			If additional time is needed it will be charged at their standard hourly rates.
Fechter & Company Sacramento	2025-26	\$20,070.00	Mercy Springs Water Dist.
	2026-27	\$23,182.00	Rio Alta Water Dist.
	2027-28	<u>\$24,793.00</u>	
		\$68,045.00	
			Total all-inclusive maximum price fee. If additional time is needed, additional fees will apply which they will notify us of before they start the work.
Harshwal & Company, LLP Oakland	2025-26	\$20,000.00	Valley of The Moon Water Dist.
	2026-27	\$21,000.00	
	2025-26	<u>\$22,050.00</u>	
		\$63,050.00	
			Works remotely. Out of pocket expenses for travel if a site visit is needed will be charged on an actual basis. Will perform additional work only if set forth in an addendum to the contract between us and their firm. Fees will be based on the actual time spent by professional or admin. personnel at quoted hourly rates, specified in proposal.



Blomberg & Griffin Accountancy Corporation
Certified Public Accountant

Mr. Eric Schanz, General Manager
Sweetwater Springs Water District
PO Box 48
17081 HWY 116. Suite B
Guernerville, CA 95446

May 21, 2026

Dear Mr. Eric Schanz, and Members of the Board,

Thank you for the opportunity to submit the following proposal to serve as independent auditor for the Sweetwater Springs Water District. This letter provides the following confirmation.

Independence: Our firm is independent of the Sweetwater Springs Water District and meets the client audit or rotation requirements by maintaining additional certified public accountants on staff.

License to Practice: Our firm and all assigned key professional staff are properly registered and licensed to practice in the state of California.

Experience: Our firm has the direct experience necessary to carry out the objectives outlined, and the work proposed in this RFP.

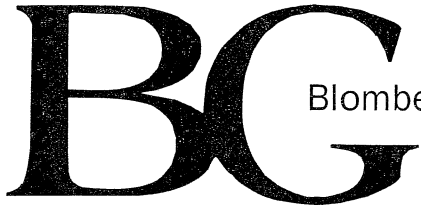
Availability: All of our resources are available to meet the objectives of this proposal.

Lawsuits or Claims: There are no lawsuits or claims of fraud or malpractice relating to our firm's government audit and consulting practice.

Should you need any additional information regarding this proposal please call John E. Blomberg, C.P.A. at (209) 466-3894.

Respectfully Submitted,

John E. Blomberg, C.P.A.



Blomberg & Griffin Accountancy Corporation
Certified Public Accountant

INDEPENDENT AUDIT PROPOSAL

May 21, 2026

Dear Mr. Eric Schanz, General Manager

We propose to conduct the audit(s) of the financial statements of the Sweetwater Springs Water District for the fiscal year(s) ending June 30, 2026 (at the option of Sweetwater Springs Water District 2026, 2027 and 2028) in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, and in accordance with the "Minimum Audit Requirements and Reporting Guidelines for California Special Districts" as required by the State Controller's Office.

Our proposal includes a report of the fair presentation of the financial statements in accordance with auditing standards generally accepted in the United States of America. Our proposal also includes Required Supplemental Schedules (RSI) as required by GASB 34 and 68.

We will render a report on compliance and internal control over financial reporting based on an audit of the financial statements. A written report will be issued immediately to management upon the discovery of illegal acts or major irregularities discovered during the audit.

We will prepare and forward the Annual Report of Financial Transactions of Special Districts pursuant to Government Code Section 53891 to the State Controller's Office. We will provide a copy of the report filed including the signature page for processing to the finance officer.

We will present the completed audited financial statements to the Board of Directors at a regularly scheduled board meeting by teleconference or zoom.

Our firm is comprised of ten professional and support staff, was incorporated in 1981 and has over forty years of government audit experience. The size of our government audit contracts performed ranges from less than \$100,000 to more than 30 million (annual budget). Our listing of local government auditing work performed in the last five years includes over two hundred fifty audits of California Special Districts of the following types:

- Community Services Districts
- Fire Districts
- Water Districts
- Irrigation Districts
- Cemetery Districts
- Resource Conservation Districts

Our Government Consulting Work Performed Includes:

- Compliance Audits (OMB A-133) single audits
- Rate Studies
- Asset Observations
- Depreciation Schedules
- GANN Limit Calculations
- CalPERS Pension Disclosures
- OPEB Accruals and Disclosures
- Internal Controls/Procedures
- Various Computer Programs
- State Controller's Report
- Payroll Compliance
- Various Other Matters

References:

	<u>Contact</u>	<u>Phone</u>
• Woodside Fire Protection District	Tracy Li	(650) 851-6205
• Sonoma County Fire District	Terri Bolduc	(707) 838-1170
• Lockeford Community Services District	Heather Artiaga	(209) 727-5035
• Forestville Water District	Dawn Leith	(707) 887-1552
• Patterson Irrigation District	Vince Lucchesi	(209) 892-6233

Our Proposed Audit Work Plan:

- Preliminary Planning/Analytical Review
- Roll Forward of Various Files
- GASB 68 Update
- Preliminary Financial Statement Layout
- Preliminary Depreciation Schedule Test
- Review of Controls and Update of I/C and W/P
- Various Analytical Procedures
- Preparation of and Electronic Filing of State Controller's Report

Field Work:

- Review of G/L and Beginning Balance Test
- Review of Minutes
- Payroll Test
- Revenue Test
- Disbursement Test
- Review of Contracts, Grants and Agreements, Asset Additions and Deletions
- GASB 68 Update
- Review of MD&A and Footnotes Update
- Prepare Various Confirmations
- Exit Conference

Report Preparation:

- Prepare Comparative Financial Statements and Footnotes
- Various Analytical Procedures
- Assists with Preparation of MD&A
- Prepare draft Audit Report for Management Review
- Prepare Final Audit Report and Presentation at Board Meeting by Zoom
- Prepare State Controllers report and e-file.

Hourly Rates:

Partner/Senior Auditor	\$150.
Manager	125.
Support Staff	95.

Cost Proposal:

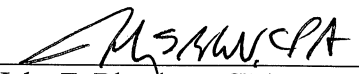
	<u>Est. Hours</u>	<u>Cost</u>
One Year Term:		
Y/E 6/30/26	12	\$15,750.
Prepare State Controller's Report	10	1,475.
Three Year Term (at district option)	120/YR	
Y/E 6/30/26		15,750.
Y/E 6/30/27		15,750.
Y/E 6/30/28		15,750.
Prepare State Controller Report		1,475. /YR

Other Relevant Information:

Member California Society of CPA's
 Member California Special Districts Association
 Peer Reviewed AICPA Peer review program
 Professional Liability Insurance \$1,000,000 Limit.

Should you need any additional information regarding this proposal please call John E. Blomberg, CPA at (209) 466-3894 or email to john@blombergcpa.com.

Respectfully Submitted,


 John E. Blomberg, CPA, President

Resume of John E. Blomberg, C.P.A

1013 N. California St.

Stockton, CA 95202



EDUCATION/LICENSE/MEMBERSHIP

- Certified Public Accountant, California – 1977
- **San Diego State University**, Bachelor of Science degrees in Accounting and Economics – 1974.
- Honorary Lifetime Member of California Society of Certified Public Accountants.
- Member of California Special Districts Association.

EXPERIENCE

Blomberg & Griffin Accountancy Corporation

President

1981-Present

- Conduct audit services to various organizations such as Special District, Non-Profit, and Professional Health Care Organizations.
- Conduct Water Rate Study to Special District
- Prepare tax returns for clients of diverse situations.
- Financial Planner
- Manage the company's employees, finances, and marketing.
- Meet with audit and tax clients.

Steelgard, Inc.

1988-1990

Chief Financial Officer

- Managed all financial functions of 30-million-dollar manufacturing organization.

Keller, Blomberg, Griffin, & Co.

Partner

1978-1981

- Perform audits of Special Districts, Non -Profit, and Professional Health Care Organizations.
- Prepare tax returns for clients which own rental properties, companies, conduct business in other states and countries, and sell stocks and bonds.

Blomberg & Bott

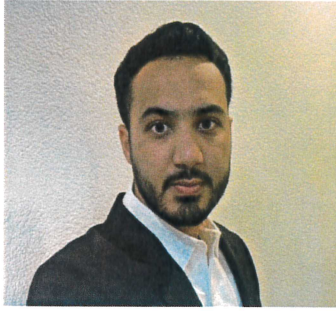
1974-1978

Staff Accountant

- Perform audits of Special District, Non-Profit, and Professional Health Care Organizations.
- Prepare tax returns
- Write letters

COMPUTER SKILLS

- Microsoft Office 2010, Lacerte Tax Program, Thomson Reuters Audit Program, various accounting, and bookkeeping programs, and ten key.



Syed F. Bukhari C.P.A
1013 N. California Street
Stockton, CA 95202
syed@blombergcpa.com

WORK EXPERIENCE

Auditor/Accountant: Blomberg & Griffin, Stockton CA July'15- Current

Auditor/Accountant:

- Prepare Special District, non-profit, professional healthcare organization and Community Services District Audit.
- Prepare and submit Special District State Controller and Compensation report.
- Plan and prepare risk assessments and audit procedures for the audit.
- Assist with fieldwork audits and inform clients with internal control measures.
- Worked on single audits and prepared working papers with intensive testing.
- Analyzed, reviewed, and assessed reliability and fairness of clients' financial statements and communicated findings to management or board.
- Prepare individual and business tax returns.

Senior Specialist Accountant & Grants Accountant: San Joaquin Regional Transit District, Stockton

Senior Finance Specialist:

- Prepare Schedule of Federal Awards reconciliation for single audit.
- Manage State Transit Awards Reconciliation.
- Assist managers in preparing Comprehensive Annual Financial Reporting.
- Manage retirement reconciliation, Transit Development Act, and Financial audit.
- Reconcile complex bank statements, Federal Receivable, Accrued Receivable, Accrued Payable, and reconcile Retirement statements on monthly basis and Prepare monthly reports for board meetings.
- Post Journal Entries, Accounts Payable, Accounts Receivable, and Revenue Collection batches.
- Prepare and submit packet for federal grants reimbursement.
- Calculate and record interest for Public Transit Modernization, Improvement and Service Enhancement Accounts (PTMISEA) and Low-Carbon Transit Operation Program (LCTOP) grants.

Olive Financial Services, Manteca CA January'15 –April'15

Accountant and Tax Preparer:

- Help individual and business clients to minimize tax liability and reduce audit risk. Inform them of any tax changes that affect their business and ensure compliance with taxing agency requirements.
- Review financial records such as income and documentation of expenditures to determine forms needed to prepare tax returns.
- Consult tax law handbooks or bulletins to determine procedures for preparation of complex returns. Check data input or verify totals on forms prepared by others to detect errors in arithmetic, data entry, or procedures.
- Interview clients to obtain additional information on taxable income and deductible expenses and allowances.

Hilmar Cheese and Ingredients, Hilmar CA Jan–Apr 2013

Supply Chain Management Assistant:

- Designed and presented the expense reports of the merchandising and manufacturing of the product based on the stock.
- Documented the company product's daily usage of ingredients and conserved the availability of the product to the market.
- Assisted the management with regards to the issues of collection accounts aging and resolved the areas of concerns of the customers.

Education

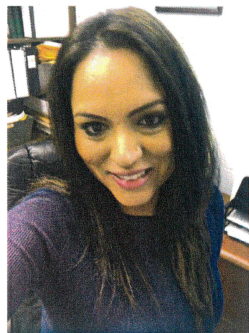
- **California State University East Bay, Bachelor of Science in Accounting and Finance**
- **CPA- Certified Public Accountant**
- **H&R Block Tax Training**

Skills

- QuickBooks Pro Advisor
- Lacerate Tax Software
- Special District Reporting Program
- Microsoft Office
- Thomson & Reuters Audit Program

Rita Gill

1013N. California St. Stockton, CA 995212. rita@blombergcpa.com



ACCOUNTING, AUDITING AND TAX SPECIALIST

QUALIFICATIONS PROFILE

Self-motivated and detail-oriented professional with strong analytical ability and effective accounting background honed through extensive work experience and education. Powered with well-honed organizational skills; able to prioritize, manage, and complete high volume of projects simultaneously, with high quality and keen attention to detail. Goal-oriented; thrive on challenges to meet organizational goals and excel in new environments. Equipped with strong leadership and team skills, along with an effective personnel management style. Dependable; able to accomplish work assignments on time, even under adverse situations.

CAREER HIGHLIGHTS

- ✓ Efficiently managed every accounting task handled over by team manager and completed tasks to satisfaction
- ✓ Over 10 years of auditing, accounting, and tax return skills.
- ✓ Given outstanding performance in auditing and tax preparation.
- ✓ Ability to study data and draw conclusions to prepare the audit reports.
- ✓ Received employee of the month award for being best accountant amongst team members.
- ✓ Improved workflow efficiency in monitoring clients by digitizing recordkeeping and utilizing QuickBooks software.
- ✓ Strategically led a high-performance team to effectively handle increased volume of clients.
- ✓ Earned recognition by client for outstanding performance with tax and auditing matters. I received Above and Beyond Employee Award and a promotion to become Supervisor within only three months.

RELEVANT EXPERIENCE

BLOMBERG & GRIFFIN ACCOUNTANCY, STOCKTON, CA

Auditor/ Tax prepare

2016-Present

Perform audits for various different government districts and public accounting.

- Prepare work paper, inspect the paperwork provided, and point out discrepancies.
- Create financial statements including all footnotes.
- Prepare and submit special district controller reports
- Work on financial reports for government entities and nonprofit.
- Go on fieldwork and prepare audit reports.
- Help clients with creating budgets and analyzing future costs.
- Thoroughly review financials statement to make sure all items were booked correctly by management of company.
- Identify internal control weaknesses and present discrepancy to management.
- Assist client with setting up QuickBooks program to maintain financials in proper order.
- Prepare business and individual tax returns.

TG JOHNSON AND ASSOCIATES CPA FIRM, OAKLAND, CA

Accountant/Accounting Manager

2012-Present

Took in charge of entire office, manage and maintain all tasks including:

Rita Gill

- Review financial prepared by bookkeepers on monthly basis. Prepare sales tax reports and payroll on monthly and quarterly basis.
- Help clients with creating budgets and analyzing future costs.
- Audit payroll and sales tax reports to eliminate errors.
- Thoroughly review financials statement and tax work to correct any discrepancies.
- Assisting in the performance of monthly bank reconciliations including researching all reconciling items.
- Assist client with tax return audits, tax notices and help them represent their case with government authorities.
- Over see entire accounting and tax return process to make sure all clients financially are prepared according to GAAP.
- Assist clients in projecting future tax dues based on income and expenses.
- Prepare business and individual complex tax returns. Help clients with preparing business property statements.

GUARDIAN COMPUTER SERVICES, PLEASANTON, CA

Accounting Intern

2012

Took charge of all the accounting functions in the business as well as purchase order payment and payroll audit every quarter.

- Perform document processing such as accounts payable, account receivable, monthly check runs, credit card payment processing for new contracts, new contract invoice as well as account receivable recurring processing and daily check deposits.
- Monitoring and checking the semi-monthly check run.
- Processing payroll by weekly.
- Created monthly invoice and sent to clients.

JP MORGAN CHASE, Pleasanton, CA

Business Analyst

2006-2009

Professionally communicated with key individuals to effectively perform remote audits on third-party collection agencies for Washington Mutual accounts as well as internal audits for the Post-Sales Servicing and Outsource Servicing departments.

- Prepared accurate findings reports of remote audits to management and appropriate agencies while maintaining confidentiality.
- Ensured compliance of calls with company and federal regulations as well as processing of identified audit issues by following up on status of action plans.
- Successfully reduced error rate and risk of costly complaints or lawsuits by thoroughly reviewing probate and bankruptcy audit.

WASHINGTON MUTUAL, Pleasanton, CA

Operations Specialist

2005-2006

Efficiently processed high-volume inquiries from buyers regarding charge off sold accounts; reconciled general ledger and handled customer relations issues daily.

- Leveraged analytical skills and keen attention to detail in conducting fraud investigations for sold accounts and identifying and resolving complex outstanding differences, properly communicating with key personnel and clients.
- Managed all correspondence and promptly processed daily credit report updates and media requests, including statements and reply to cards.

EDUCATION / CREDENTIALS

Bachelor of Science in Accounting and Finance: 2011 • California State University, East Bay, CA
Ethics Training, Washington Mutual and Chase

TECHNICAL SKILLS

Microsoft Access, Accounting Mate, QuickBooks, Lacerte, and Microsoft Office Suite (Excel, Outlook, PowerPoint, Publisher, and Word)

May 29, 2026

Nicole King, Administrative Associate
Sweetwater Springs Water District
17081 Hwy. 116, Suite B
Guerneville, CA 95446
Email: nking@sweetwatersprings.com

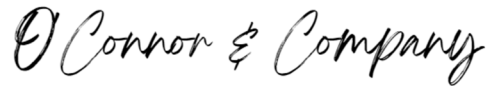
Dear Nicole King:

We understand the importance of price in the decision you are now making and have based our fee on our best estimates of time and out-of-pocket expenses.

Our estimate assumes that Sweetwater Springs Water District's personnel will provide us with all information we request in our Client Participation List, in the format requested, and send it to us 30 days prior to scheduling the audit field work. If you have insufficient personnel or time to prepare these items, we can assist you in this area and we will discuss with you the additional time required and estimated fee for these services.

We believe that our proposal fee is both reasonable and fair. We are prepared to discuss it further with you should you have any concern in this area.

Sincerely,



O'Connor & Company

Attachments (2)

- Attachment A: Audit Work Cost Proposal
- Attachment B: Hourly Rates and Maximum Fee

Sweetwater Springs Water District
RFP for Auditing Services – Proposed Fees

ATTACHMENT A

Audit Cost Proposal

	<u>Hours</u>	<u>Rates</u>	<u>Estimated amount</u>
Director	25	\$ 215	\$ 5,375
Audit Manager	5	165	825
Staff Accountant II	30	130	3,900
Staff Accountant	40	115	4,600
Admin	<u>10</u>	<u>115</u>	<u>1,150</u>
	110		15,850
Travel, copies, postage, out-of-pocket expenses, etc.			<u>150</u>
Estimated Audit Fees for 2025-2026			<u>\$ 16,000</u>
Estimated Audit Fees for 2026-2027			<u>\$ 16,000</u>
Estimated Audit Fees for 2027-2028			<u>\$ 16,000</u>

**Expenses and incidentals, such as mileage and travel are charged each month with billing that includes the total for all services and expenses. These costs are included in the total audit fees.*

ATTACHMENT B

**Our Hourly Rates and Maximum
Fee to Perform this Engagement**

The audit fees assume reasonable access to O'Connor & Company professional staff at no additional cost throughout the fiscal year. This includes time that we may spend answering technical questions related to the audit. The fees contemplate that the books will be closed and ready for audit, that substantially all adjusting entries will be made by Sweetwater Springs Water District staff prior to the start of final fieldwork, which Sweetwater Springs Water District staff will provide supporting schedules and reconciliations for all significant asset and liability balances.

If additional time is needed for us to assist Sweetwater Springs Water District in the resolution or investigation of accounting errors, discrepancies, or reconciliation issues, assistance in the preparation of year end schedules, to research accounting questions unrelated to the audit, or to reflect in our work papers entries made after the start of the audit, we will perform such additional work at our standard hourly rates.

If there is a matter that is outside the scope of the audit which takes up more than an hour of time or possibly requires research on our part, we will inform Sweetwater Springs Water District and come to an agreement about additional costs, prior to billing outside the scope of the audit for special accounting work we may perform.

Proposal For Auditing Services

For

Sweetwater Springs Water District

For the Fiscal Years Ending
June 30, 2026, June 30, 2027, and June 30, 2028

Submitted by May 29, 2026

Proposed by:



Michael A. O'Connor, CPA
1701 Novato Blvd, Suite 302
Novato, CA 94947
Telephone: (415) 457-1215

May 29, 2026

Nicole King, Administrative Associate
 Sweetwater Springs Water District
 17081 Hwy. 116, Suite B
 Guerneville, CA 95446
 Email: nking@sweetwatersprings.com

Dear Nicole King:

We are pleased to submit, in response to your request, the following proposal for a financial statements audit for Sweetwater Springs Water District for the fiscal years ending June 30, 2026, June 30, 2027, and June 30, 2028, to be performed in accordance with applicable California Government Code provisions and Sweetwater Springs Water District's policies and procedures.

We believe that the selection of a public accounting firm is a very important decision. Our local firm can offer the strength and experience necessary to meet the challenges at hand. In summary:

- We specialize in auditing government-assisted and nonprofit programs. Consequently, we are acutely aware of the operating and accounting problems inherent to such organizations and can provide competent professional services tailored to your needs.
- The management staff assigned to this engagement have the following audit experience:

	<u>Estimated Governmental or Nonprofit Experience</u>
Michael O'Connor, CPA	53,000 hours
Matt Mingram	14,755 hours
Michelle Nguyen	8,525 hours
Amy Arend, CPA	2,728 hours

- The lead auditor on this engagement will be Mr. Michael A. O'Connor, CPA. Mr. O'Connor is a member of the California State Municipal Finance Officers Association and Government Finance Officers Association. He is also a member of the GFOA Special Review Committee. Mr. O'Connor has reviewed or prepared over 50 GFOA Certificated CAFR's and has been the lead auditor on over 300 single audits. He has also prepared over 100 TDA Audit Reports.
- Our Auditors have audited the following similar programs:

- | | |
|---|--|
| · Humboldt Bay Municipal Water District | · Caspar South Water District |
| · Timber Cove County Water District | · Alto Sanitary District |
| · Bodega Bay Public Utility District | · Bolinas Public Utility District |
| · Ladera Recreation District | · Marin LAFCO |
| · Strawberry Park and Recreation District | · Contra Costa LAFCO |
| · Marin City Community Services District | · Marinwood Community Services District |
| · Cameron Park Community Services District | · Muir Beach Community Services District |
| · North of the River Recreation and Park District | · Bel Marin Keys Community Services District |

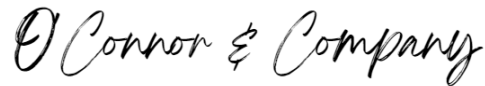
- Our examination will include a list of comments to management regarding the present state of Sweetwater Springs Water District's accounting system. This document will recognize strengths of the Accounting Department as well as provide recommendations for improvement.
- The firm does not have any current projects that would prevent it from completing this engagement in a timely manner, and further, we are not committed to a project with Sweetwater Springs Water District that would constitute a conflict of interest or impair our independence.
- The firm is committed to performance within a reasonable time period; we estimate that the audit will be completed and a report issued by December, unless Sweetwater Springs Water District would like the audit completed sooner.
- This proposal is firm for 60 days.
- The firm maintains the following Insurance.
 - General Liability \$1,000,000 Limit
 - Professional Liability \$2,000,000 Limit
 - Workers Compensation As required by state law

Certificates of insurance naming Sweetwater Springs Water District as an additional insured will be provided upon engagement of services.

- The individuals authorized to make representations and bind the firm are:
Michael O'Connor, CPA
O'Connor & Company
1701 Novato Blvd, Suite 302
Novato, CA 94947
Federal ID# 88-3469983
Telephone: (415) 457-1215, Fax: (415) 457-6735
E-mail: michael@maocpa.com
- Our fees for services are detailed in the accompanying Fee proposal letter.

We appreciate the opportunity to present this proposal and we look forward to becoming more familiar with Sweetwater Springs Water District. We want your business and are making a personal and professional commitment to provide you the highest quality of services available.

Sincerely,



O'Connor & Company

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Firm Profile

Structure

O'Connor & Company is a certified public accounting firm located at 1701 Novato Blvd in Novato California. Established in 2023 the firm is committed to providing clients with the finest quality of accounting services available. In particular, we have developed significant expertise in auditing governmental and nonprofit entities, and a comprehensive understanding of the issues and challenges facing the financial and accounting personnel of such organizations. Furthermore, the firm's staff have an excellent reputation for technical assistance and cooperation with the auditee's staff.

The firm's total staff consists of 10 professionals and the management staff consists of the following individuals:

Michael A. O'Connor, CPA, Director
Matt Mingram, Audit Manager
Michelle Nguyen, Audit Manager
Amy Arend, CPA Audit Manager

The firm and all key professional staff assigned are properly licensed to practice in California. We believe that continuity of audit personnel and institutional knowledge are instrumental in providing a quality audit. The lead auditor on this engagement has been working as an auditor for 38 years and will be committed in serving Sweetwater Springs Water District for the term of this agreement. References and continuing education are provided at the back. We understand Sweetwater Springs Water District reserves the right to request replacement of any members of the auditing team at any time. Sweetwater Springs Water District will also be notified in advance of any changes made by us concerning the make-up of the auditing team after the work has begun. We strive to provide staff continuity and institutional knowledge to our clients.

Range of Services

The firm offers a full range of accounting services including tax preparation (for both nonprofit and for-profit clients), management consulting, general accounting, and auditing. Each of these areas will be of value to Sweetwater Springs Water District, in particular our industry expertise in auditing federally-assisted programs.

Quality Review

The firm had its first quality review as required by the A.I.C.P.A. and Government Audit Standards. Our firm received a "pass" rating on the Peer Review, which is the highest rating possible. A copy of this letter is provided in Appendix D-1.

Small Business Concern

The firm meets both Federal and State small business concern qualifications.

Mandatory Criteria

· Licensing

O'Connor & Company is a properly certified public accounting firm in California. In addition, our firm meets the independence standards of the GAO, *Standards for Audit of Governmental Organizations, Programs, Activities and Functions* (2003 Revision) with regard to Sweetwater Springs Water District.

California CPA Corporate License number	COR 9263
Federal Identification number	88-3469983
California State Business number	5163781

· Record of Excellence

The firm meets all qualifications and requirements imposed by the California State Board of Accountancy.

Further, the firm and its staff affirm that:

- We have no record of substandard work.
- We have not been debarred or suspended.
- We are not under review for debarment or suspension.
- There is no disciplinary action being taken or pending against the firm during the past 3 years with state regulatory bodies or professional organizations, nor has there been any pending or settled litigation within the past 3 years.

Approach to the Examination

Audit Objective

The objective of the work to be performed under the agreement will be the examination and expression of an opinion on Sweetwater Springs Water District's financial statements for the years ending June 30, 2026, June 30, 2027, and June 30, 2028.

We will also assist in preparation and review of year-end closing entries and adjustments. Such an examination is subject to the inherent risk that errors or irregularities may not be detected. If conditions are discovered which lead to the belief that material errors, defalcations, or other irregularities may exist, or if any other circumstances are encountered which require extended services, we will promptly advise the requester. Finally, no extended services will be performed unless they are authorized in the contractual agreement or in an amendment to the agreement. The examination will be performed in accordance with U.S. generally accepted auditing standards and will include auditing procedures to ensure that all laws and regulations have been complied with during the fiscal year. In addition, the examination will be performed in accordance with the provisions of: (1) *Standards for Audits of Governmental Organizations, Programs, Activities, and Functions* promulgated by the Comptroller General of the United States, which pertain to financial and compliance audits; and (2) *State of California Controller's Minimum Audit Requirements and Reporting Guidelines for Special Districts*.

Work Plan

Advance planning is the key to any successful engagement. In relation to other firms involved in audits, we believe we provide for a higher proportion of director's time in planning the engagement. With careful and extensive planning, we tailor our audit program to fit the unique aspects of each client. Through this means, we are able to better target our audit work, get to the core of accounting issues and systems, and thus provide more meaningful information to our clients.

The first step in the planning process is the preparation of a time line and work plan by significant segments. This schedule appears subsequently, encompassing the time period from September through December. Upon award of the engagement, we solicit additional input from the client and preliminarily evaluate and become familiar with their accounting system. We then revise the work plan to include details and specifics to "map out" our approach to the audit. The refinement of the work plan is, however, a continual process which occurs throughout the audit.

An integral part of preliminary planning is the assignment of staff best qualified to work on the particular engagement. We foresee, in the course of the audit, a substantial amount of director's time spent on on-site supervision. These factors, combined with communication with Sweetwater Springs Water District, will facilitate the inclusion of new ideas and experience into the initial work plan.

Ultimately, this process leads to a quality audit that is performed in a timely and efficient manner.

Proposed Segmentation of the Audit Engagement

1. Planning

- Gain an understanding of Sweetwater Springs Water District's controls
- Test controls noted above
- Inquire about fraud and related risks
- Assess fraud risk
- Review and obtain risk management policies
- Discuss with management and document control environment
- Send confirmations
- Document other inquiries (contingencies and related party and subsequent events)
- Discuss observations with management

2. Year-End Testing

- Perform analytical review and inquire about fluctuations
- Perform year-end audit tests on Sweetwater Springs Water District's accounts
- Exit conference and communicate audit adjustments

3. Presentation and Disclosure

- Review Financial Statements and complete GFOA checklist
- Communicate changes to Management
- Prepare Management report and send draft
- Final Management/Director review Report issuance

Sweetwater Springs Water District

Year Ending June 30, 2026

Work Plan by Significant Segments

	Aug-Sep	Oct-Nov	Nov-Dec	Hours
Planning				
Meet with client to discuss current year issues and audit work plan	x			2
Consult with management regarding internal control, computer and financial reporting. Review Sweetwater Springs Water District's organizational chart, current year audit objectives of Sweetwater Springs Water District, current litigation regarding Sweetwater Springs Water District, new Federal, State and local legislation affecting Sweetwater Springs Water District, material subsequent events, and review of prior year reports and findings.	x			8
Conduct Fraud Risk Assessment.	x			1
Compliance				
Document and evaluate significant accounting systems.	x			2
Perform all necessary compliance testing of Sweetwater Springs Water District using various checklists to cover the following areas: Petty cash, investments, cash, minutes, contracts, ordinances, revenue, receivables, service revenue, expenditures, accounts payable, payroll and related liabilities, inventories, property, equipment and capital expenditures, grants, single audit compliance and other pertinent areas.	x			8
Discuss interim findings with management.	x			1
Financial				
Perform year-end substantive testing including using tailored audit programs to test year end account balances, third party confirmations, verify material balances, Sweetwater Springs Water District compliance with its budget and additional compliance testing as needed.		x		42
Exit conference and discuss findings with management.		x		1
Prepare Draft Audit Reports and Financial Statements for Sweetwater Springs Water District.		x	x	40
Complete/issue Financial Reports and Management Letter.		x	x	5
Total Estimated Hours				110

Computer Assisted Auditing Techniques

We use Prosystems Fx Engagement auditing software, Microsoft Excel and Word, and Adobe Acrobat to prepare reports and to assist us with managing the trial balances, audits and creating reports. We use judgmental sampling not software to choose audit samples. Audit samples will be chosen judgmentally and haphazardly. The purpose of the test of compliance will be to meet single audit compliance requirements. Also to detect any weaknesses in the internal control system, risk of fraud, and material differences with account balances. We prefer to receive as much information as possible in an electronic format and provide a secure FTP site, if the client prefers not to use email.

Approach to Internal Control Structure

Audit staff will send Sweetwater Springs Water District an internal control questionnaire. The Audit Director will discuss with Sweetwater Springs Water District's staff the answers to the internal control questionnaire. The Director will type up the narrative on the various Sweetwater Springs Water District internal control cycles. Sweetwater Springs Water District's staff will review and make any changes to the narrative. The audit staff will then test the internal controls of the Sweetwater Springs Water District as noted in the narrative. Any findings or weaknesses will be discussed immediately with Sweetwater Springs Water District's staff and Sweetwater Springs Water District's management will have an opportunity to respond.

Approach to Determining Laws and Regulations Subject to Audit Test Work

Review of government grant contracts and related laws and regulations, transportation development act Sweetwater Springs Water District, other laws and regulations and other areas of human resources GAAP, state and local government code, and any other applicable laws and regulations. Legal confirmations will be sent to attorneys Sweetwater Springs Water District does business with during the fiscal year.

Identification of Anticipated Potential Audit Problems

We do not foresee any at this time. However, we are happy to assist Sweetwater Springs Water District should any arise during the course of the audit.

New Accounting Laws and Principles

We will notify Sweetwater Springs Water District of any impending changes that will affect the audit, and assist them with implementation if necessary.

IT Controls Audit Procedures

- 1) Inquire about system controls;
- 2) Walk through system controls;
- 3) Review data input and reports generated;
- 4) Review approval of transactions and related reports; and
- 5) Observe Sweetwater Springs Water District staff's use of hardware and software.

Project Management and Experience

Engagement Team

The following is a synopsis of each team member's professional background. Detailed resumes for our staff are included in the appendix to this proposal.

Michael A. O'Connor, CPA, CEO Director

Mr. O'Connor began his accounting career in 1987. His prior experience includes the audit of commercial entities as well as HUD projects and ten city and Special District audits. His current audit experience includes Transportation Commissions, Cities, Towns, Sanitation Districts, Community Services Districts, Retirement/Pension Plans, Fire Protection Districts, Local Agency Formation Commissions, Public Utility Districts, Head Start, NASA, NSF, Health and Human Services, Department of Labor, CSBG and various other funding streams. Mr. O'Connor will be the lead person and Project Manager for this project.

Amy Arend, CPA, Audit Director

Ms. Arend has been performing governmental, nonprofit, and corporate auditing since 2020. She has over 20 years of in-depth knowledge as an accounting professional and analyst prior to her auditing work. In her years as an auditor, she has rapidly increased her knowledge and experience and now performs complex financial audits for various governmental agencies, corporations, and non-profit organizations. She will be available to perform the audit, tax preparation of nonprofit returns (if applicable) or for reviewing reports and audit documentation.

Matt Mingram, Audit Manager

Mr. Mingram has been auditing and preparing nonprofit taxes since 2016. He has performed complex financial audits for various governmental agencies, and non-profit organizations. He will be available to assist with the audit, tax preparation of nonprofit returns (if applicable) and for reviewing reports and audit documentation.

Michelle Nguyen, Audit Manager

Ms. Nguyen has been auditing and preparing nonprofit taxes since 2020. In her years as an auditor she has rapidly increased her knowledge and experience and now performs complex financial audits for various governmental agencies, corporations, and non-profit organizations. She will be available to perform the audit, tax preparation of nonprofit returns (if applicable).

Engagement Team

Michael O'Connor, CPA
Project Manager
38 years experience



Administrative Staff
43 years experience



Amy Arend, CPA / Michelle Nguyen
29 years experience/6 years experience



Staff Accountant



Matt Mingram
8 years experience



Staff Accountant

Similar Engagements with Other Government Entities Performed within the Past 5 Years

■ Marinwood Community Services District

Scope: Basic Financial Statements
Audit Year: 6/30/24
Total Hours: 123
Partner: Michael O'Connor, CPA
CAFR Yes/No: No

■ Cameron Park Community Services District

Scope: Basic Financial Statements
Audit Year: 6/30/24
Total Hours: 126
Partner: Michael O'Connor, CPA
CAFR Yes/No: No

■ Humboldt Community Services District

Scope: Basic Financial Statements
Audit Year: 6/30/22
Total Hours: 134.5
Partner: Michael O'Connor, CPA
CAFR Yes/No: No

■ Bel Marin Keys Community Services District

Scope: Basic Financial Statements
Audit Year: 6/30/22
Total Hours: 102.75
Partner: Michael O'Connor, CPA
CAFR Yes/No: No

■ Muir Beach Community Services District

Scope: Basic Financial Statements
Audit Year: 6/30/24
Total Hours: 90
Partner: Michael O'Connor, CPA
CAFR Yes/No: No

■ Fieldbrook Glendale Community Services District

Scope: Basic Financial Statements
Audit Year: 6/30/24
Total Hours: 200 – in progress
Partner: Michael O'Connor, CPA
CAFR Yes/No: No

■ Salton Community Services District

Scope: Basic Financial Statements
Audit Year: 6/30/21 (6/30/22 in progress)
Total Hours: 108
Partner: Michael O'Connor, CPA
CAFR Yes/No: No

■ Strawberry Recreation District

Scope: Basic Financial Statements
Audit Year: 6/30/24
Total Hours: 77
Partner: Michael O'Connor, CPA
CAFR Yes/No: No

Similar Engagements with Other Government Entities Performed within the Past 5 Years *(continued)*

■ Ladera Recreation District

Scope: Basic Financial Statements
Audit Year: 6/30/22
Total Hours: 117
Partner: Michael O'Connor, CPA
CAFR Yes/No: No

■ North of the River Recreation and Park District

Scope: Basic Financial Statements
Audit Year: 6/30/24
Total Hours: 151
Partner: Michael O'Connor, CPA
CAFR Yes/No: No

■ City of Fortuna

Scope: Basic Financial Statements, State Controller's Report; Appropriations limit
Audit Year: 6/30/24
Total Hours: 356
Partner: Michael O'Connor, CPA
CAFR Yes/No: No

■ City of Calistoga

Scope: Basic Financial Statements, CAFR, SAR, Local Transportation Audit,
Measure A Funds Compliance, Appropriations limit review
Audit Year: 6/30/23
Total Hours: 209
Partner: Michael O'Connor, CPA
CAFR Yes/No: Yes

■ Humboldt Bay Municipal Water District

Scope: Basic Financial Statements, State Controller's Report
Audit Year: 6/30/23
Total Hours: 242.50
Partner: Michael O'Connor, CPA
CAFR Yes/No: No

■ Bodega Bay Public Utility District

Scope: Basic Financial Statements
Audit Year: 6/30/24
Total Hours: 118.25
Partner: Michael O'Connor, CPA
CAFR Yes/No: No

Ancillary Services

In addition to being a full-service accounting firm, over the years our staff have obtained certain areas of expertise. First and foremost, in setting us apart from other firms is our vast experience in the auditing of federally-assisted programs. However, other services, in which we have accomplished a high degree of proficiency, follow:

Internal Control System Review

Because of our experience with nonprofit and Federal grant auditing, we have the ability to review internal control systems from the standpoint of “materiality” vis-a-vis the almost endless list of compliance control systems required by Federal and State funding sources. For this reason, we feel we are in a somewhat unique position to review and evaluate internal control systems of governmental entities and nonprofit clients and issue an opinion on them.

Indirect Cost Allocation Plans

We have been helpful to a number of our clients in the development, implementation, and/or review of Indirect Cost Allocation Plans.

Fixed Unit Price Contracts / Performance Based Contracts

Our firm has several clients that are subject to both fixed unit and performance based contracts. These contracts can be complex; we can offer the know-how and experience to assist in their development.

Computer Conversions

We can offer assistance in EDP systems conversions as well as pre-audit assistance to determine if computer installation/conversion was satisfactorily accomplished. We have facilitated conversions for a number of our clients, and would be pleased to provide such services to you when and if they are needed.

Close-out Report Reconciliations

Funding sources frequently express disappointment in the limited financial information they receive from the Schedule of Federal Financial Assistance (Single Audit Report). They ask for additional information regarding a reconciliation between the Schedule of Federal Financial Assistance and the Funding Agency’s Close-out Report. We have provided many clients with special reporting sections in their audit report that satisfy this request and/or respond to special requirements with which the Agency must comply. We believe that this valuable service is essential in maintaining good relations between our clients and their funding sources.

Staff Resumés

Michael A. O'Connor, CPA

President (License 1990 55781E)

Personal Data

A native of Novato, Michael obtained his CPA License in May of 1990. Mr. O'Connor is a member of the Government Finance Officers Association of the United States, American Institute of Certified Public Accountants, and the California Society of CPAs. After working for R.J. Ricciardi, Inc. for over 30 years, upon Ralph Ricciardi's retirement announcement and with his encouragement and support, Michael started his own firm in 2023.

Education

Mr. O'Connor graduated from St. Mary's College in 1987, receiving a Bachelor's Degree in Business Administration with an emphasis in Accounting.

Experience

In 1987, Mr. O'Connor accepted a position with Seiler and Company in Redwood City, California. At that time, he worked on Housing and Urban Development audits as well as audits of various commercial entities.

From 1989 through March, 1991, he served as a Senior Accountant for C.G. Uhlenberg & Company in Redwood City, California. During this time Mr. O'Connor supervised audits of the following:

- City of Campbell (Awarded the GFOA and CSMFO Certificate of Achievement)
- City of Cupertino
- City of Menlo Park (Awarded the GFOA and CSMFO Certificate of Achievement)
- City of Pittsburg (Awarded the GFOA and CSMFO Certificate of Achievement)
- City of Redwood City
- City of San Bruno
- Purisma Hills Water District
- Sausalito and Marin City Sanitary District
- South Bay Systems Authority
- Dublin/San Ramon Services District
- The North Marin Water District
- The Town of Atherton
- The Town of Los Altos Hills (Awarded the GFOA and CSMFO Certificate of Achievement)
- The Town of Portola Valley
- The Town of Woodside

From 1991-2022 he worked with R.J. Ricciardi, Inc. Certified Public Accountants. During that period Mr. O'Connor successfully built the Government auditing side of the practice, while continuing to hone his nonprofit auditing skills. His audit experience included:

Municipalities and Special Districts

- Alameda Resource Conservation District
- Almonte Sanitary District
- Alto Sanitary District
- Amador County Transportation Commission
- Bel Marin Keys Community Services District
- Bay Public Utilities District
- Bolinas Community Public Utility District
- Cameron Park Community Services District

Mr. O'Connor's audit experience (continued)

Municipalities and Special Districts (continued)

- City of Alturas
- City of Amador
- City of Calistoga
- City of Crescent City
- City of Fortuna
- City of Gustine
- City of Livingston
- City of Monterey
- City of Newman
- City of Patterson
- City of Rio Dell
- City of Willits
- Alameda LAFCO
- County of Modoc
- Del Norte Local Transportation Commission
- Diamond Springs-El Dorado County Fire Protection Agency
- Highlands Recreation District
- Homestead Valley Sanitary District
- Humboldt Bay Community Services District
- Humboldt Bay Municipal Water District
- Indian Valley Community Services District
- Inverness Public Utility District
- Kentfield Fire Protection District
- Ladera Recreation District
- Livermore-Amador Valley Water Management Agency
- Marin City Community Services District
- Marin General Services Authority
- Marin Healthcare District
- Marinwood Community Services District
- Mendocino Council of Governments
- Mendocino Transit Authority
- Muir Beach Community Services District
- Napa County Mosquito Abatement District
- North of the River Recreation and Park District
- River Reclamation District
- North of the River Recreation District
- Placer County Transportation Planning Agency
- Pleasant Hill Recreation and Park District
- Pleasant Hill Senior's Club
- Redwood Coast Transit Authority
- Regional Transit Recreation District
- Ross Valley Fire District
- San Mateo County Resource Conservation District
- Sonoma Resource Conservation District
- Southern Marin Emergency Medical Paramedic System
- Southern Marin Fire Protection District
- Strawberry Recreation District
- Tehama County Transportation Commission
- Timber Cove County Water District
- Town of Colma
- Town of San Anselmo
- Transportation Authority of Marin
- Ukiah Valley Sanitation District
- Yolo County Resource Conservation District

Mr. O'Connor's audit experience (continued)

Municipalities and Special Districts (continued)

LAFCOs

- Contra Costa LAFCO
- Marin LAFCO
- San Diego LAFCO
- San Mateo LAFCO
- Sonoma LAFCO

Child Care Programs / Head Start

- Child Family and Community Services
- Community Action Marin
- Institute for Human and Social Development
- Sierra Cascade Family Opportunities WIOA/JTPA Programs
- Community Services and Employment Training
- Mother Lode Job Training Agency
- Plumas Job Training Center
- Proteus Inc.
- San Luis Obispo PIC

CSBG /CDBG/ECIP/LIHEAP

- Community Action Marin
- Community Services and Employment Training
- Proteus Inc.

Scientific Research

- American Technology Alliances (NASA, Commercial)
- Molecular Research Institute (NASA, NIH, Commercial)
- SETI Institute (NASA, NSF, other)

Pension Plan Audits

- California Autism Foundation
- Child Start Inc.
- Community Action Commission of Santa Barbara County
- Community Action Marin
- Consumer Credit Counseling Services of San Francisco
- Proteus, Inc.
- Resort at Indian Springs

Other Nonprofits

- Bay Institute of San Francisco
- California Maritime Academy Foundation
- Family Resource Navigators
- Family Service Agency of Marin
- The Friends of Photography
- Lassen Economic Development Corp
- MariNet
- Marin Professional Firefighters
- MATRIX
- National Poetry Association
- Prison Law Office
- Support for Families of Children with Disabilities
- Training Employment and Community Help, Inc.
- Helping All People

Amy Arend, CPA

Audit Director (License 121045)

Personal Data

Ms. Arend is a resident of Sonoma County. She has an extensive background in finance, audit, and accounting. Ms. Arend has experience in public auditing with a strong focus on governmental agencies with a high level of complexity. She is also adept at assisting small and large businesses with bookkeeping and complex accounting systems.

Education

She has a Bachelor's Degree in Major International Business from Elmhurst College in Illinois and obtained her CPA license in 2013.

Experience

Ms. Arend's experience in accounting and auditing includes, but is not limited to:

O'Connor & Company **Audit Director (2023-present)**

Towns & Cities

- City of Alturas
- City of Gustine
- City of Newman
- Town of Colma

Municipalities and Special Districts

- Redwood Coast Transit Authority
- Alto Sanitary District

Nonprofits

- Jewish Community Free Clinic

R.J. Ricciardi, Inc. Certified Public Accountants **Senior Auditor (2020-2022)**

Municipalities and Special Districts

- Almonte Sanitary District
- Alto Sanitary District
- Homestead Valley Sanitary District

Cities

- City of Alturas
- City of Gustine
- City of Newman

Other Entities

- Gateway Transportation, LLC
- The Ford Street Project

Ms. Arend's experience (continued)

United Airlines, San Francisco, California

Sr. Financial Analyst (2006 – 2020)

- Develop and maintain annual \$400 million manpower/non manpower plan, forecast, and actual budgets for Gound Services and Facilities divisions of Maintenance which includes 1,851 management and operational represented employees
- Developed and maintained annual \$106 million manpower/non manpower plan, forecast, and actual budgets for Critical Facilities and Provisioning, Service Management, and Vendor Management divisions of IT which includes 242 employees and contractors
- Develop, justify and forecast capital expenditures correcting costs erroneously charged to operational expense budget working with all stake holders on the envision, design and build time lines for planning and variance communication
- Cross train all Tech Ops and finance staff as a leader in financial tools supporting analysis and accounts payable
- Improve monthly close process reducing close period from seven to two days
- Manage finance and accounting functions for twenty-three coordinators across fifty stations within the United Airlines network
- Subject matter expert for Oracle P Card I Expense program and PACE Utility program
- Develop and maintain zero base budgets for 50 GSE PV stations across United's network creating a one-page document for monthly forecast and review at the cost center level
- Develop and maintain standard power point financial results document for all management leadership
- Design and lead Technical Maintenance Operation post audit reviews, for the purpose of validating management remediation activities specific to supply chain and contract management
- Design elimination process for the purpose of eliminating Technical Maintenance affiliated corporate revenue including accounting entries and variance explanations
- Design synergy review process for the purpose of stream lining corporate Internal Audit review benchmarking and communicating process to all divisions within United
- Processed Decision One IT service invoices, including analysis, validation, & reporting of data provided by D1 using Access data base and Oracle applications streamlined processing time from weeks to hours while attending weekly savings workshops achieving \$10 million in reduced contracted costs
- Designed various process improvements aligned with Property Accounting, Provisioning, Airport Operations, Sourcing and Resource Management in order provide critical operational equipment and service cost drivers
- Lead resource planning initiatives capturing time reported for all direct reports allocating core versus discretionary tasks
- Developed and performed internal audit financial control programs for assigned audits including international locations in China, Australia, Japan, and Mexico
- Maintained cross divisional relationships to ensure appropriate financial reporting
- Designed and maintained various data bases used for analysis and financial reporting

Kessler, Orlean, & Silver, Inc. P.C., Deerfield, Illinois, CPA (2001-2006)

- Planned and performed audits for private companies, schools, health and welfare organizations, and pension plans
- Educated clients on Quicken and QuickBooks
- Prepared quarterly payroll and year-end tax returns for all entities
- Completed agreed upon procedures for clients, including inventory audits
- Completed compliance procedures for federally assisted schools

Village of Villa Park, Villa Park, Illinois, Assistant Finance Director (1999-2001)

- Managed finance department staff of 6
- Prepared monthly financial statements, reconciled and maintained all bank accounts
- Prepared payroll for all department staff
- Performed all collection procedures for utility billing and account receivable
- Prepared and assisted auditors and executive staff with annual audit and budget

Matthew Mingram

Audit Manager

Personal Data

Mr. Mingram joined our firm with experience working in the public accounting sector at Novogradac & Company, R.J. Ricciardi, Inc. Certified Public Accountants, as well as spending time in the private accounting side of the industry.

Education

He studied accounting at Sonoma State University and received a post-graduate advanced accounting certification at Santa Clara University.

Experience

Mr. Mingram's public accounting experience includes both Governmental and Nonprofit work, such as:

Nonprofits

- Alameda Food Bank
- Alliance for Workforce Development
- Astronomical Society of the Pacific
- Berkeley Food Network
- Big Brothers Big Sisters of the Bay Area
- Casa Allegra Community Services
- California Institute for Biodiversity
- Community Action Marin
- Community Action Napa Valley
- Community Care Management Corporation
- Community Support Network
- Earth Island Institute
- Family Resource Navigators
- Great Northern Services
- Global Strategies
- Jefferson Economic Development Institute
- Jewish Community Free Clinic
- Job Training Center of Tehama County
- Marin Professional Firefighters
- MariNet
- Matrix
- Mission Cultural Center for Latino Arts
- Northern Rural Training and Employment Consortium
- Oak Hill School
- Project Sanctuary
- Rhodes Residential Services
- Richmond Art Center
- Rural Human Services
- San Francisco Estuary Institute
- Seeds of Learning
- Shining Star Foundation, dba Star Academy
- Sourcewise
- Superior California Economic Development
- Tapestry Family Services

Mr. Mingram's audit experience (continued)

Government Agencies

- Alto Sanitary District
- Bel Marin Keys Community Services District
- Bodega Bay Public Utilities District
- Bolinas Community Public Utility District
- City of Alturas
- City of Calistoga
- City of Fortuna
- City of Rio Dell
- Alameda LAFCO
- County of Modoc
- Highlands Recreation District
- Humboldt Bay Municipal Water District
- Inverness Public Utility District
- Marin County Public Works
- Marinwood Community Services District
- Mendocino Council of Government
- Mendocino Transit Authority
- Muir Beach Community Services District
- North of the River Recreation District
- Redwood Coast Transit Authority
- San Diego LAFCO
- San Mateo County Resource Conservation District
- Sonoma LAFCO
- Southern Marin Emergency Medical Paramedic System
- Southern Marin Fire Protection District
- Strawberry Recreation District
- Tehama County Transportation Commission
- Town of Colma

Michelle Nguyen

Audit Manager

Personal Data

Ms. Nguyen is a resident of Alameda County. She has been with O'Connor & Company since the firm began in January of 2023. Ms. Nguyen joined us with nearly 3 years of public auditing experience from R.J. Ricciardi, Inc. Certified Public Accountants. With her additional prior experience at a small tech start-up as an accountant, Ms. Nguyen is skilled in accounting, adept with nonprofit tax/auditing and governmental auditing, and she is exceptional at customer service.

Education

She has a Bachelor's Degree in Business Administration & Accounting from San Jose State University.

Experience

Ms. Nguyen's experience in tax and auditing experience includes, but is not limited to:

Nonprofits & Corporate

- A Broader Living Experience
- Abraham Lincoln High School Alumni Association
- Advance SF
- Ala Costa Centers
- Alameda Food Bank
- Bay Area Environmental Research Institute
- California Children & Families Foundation
- California Maritime Academy Foundation
- Casa Allegra Community Services
- Community Care Management Corporation
- Community Action of Napa Valley
- Connecting Point
- Doug Englebart Institute
- Eviction Defense Fund
- Family Resource Navigators
- First 5 Association of California
- Ford Street Project
- Free To Be
- Freedom FWD
- Gateway Transportation
- Global Strategies
- Global Youth Leadership Center
- Great Northern Services
- Institute for Human & Social Development
- Intercommunal Preschool
- Jewish Free Community Clinic
- JobTrain
- Landpaths
- Literacy for Environmental Justiced
- Marin Advocates for Children
- Marin Theatre Company
- Metta Institute
- Ocean Riders of Marin

Ms. Nguyen's audit experience (continued)

Nonprofits & Corporate (continued)

- Pleasant Hill Senior Center
- Project Sanctuary
- San Francisco Estuary Institute
- Seeds of Learning
- SF Film
- SF New Deal
- SF Partnership
- Silicon Valley De-Bug
- Support for Families of Children with Disabilities
- Tamalpais Pacific
- Women Helping All People

Government Agencies

- City of Alturas
- City of Fortuna
- City of Gustine
- City of Newman
- Amador Abandoned Vehicle Abatement Services Authority
- Humboldt Bay Municipal Water District
- Humboldt Community Services District
- Marin County District Attorney's Office
- Marin County Health & Human Services
- Marin Professional Firefighters
- Mendocino Council of Governments
- Muir Beach Community Services District
- North of the River Recreation District
- Pleasant Hill Recreation and Park District
- Redwood Coast Transit Authority
- San Diego LAFCO
- Sonoma LAFCO
- Southern Marin Emergency Paramedic Services
- Strawberry Recreation District
- Timber Cove County Water District
- Town of Colma
- Trinity Resource Conservation District

Xiuli Renati, CPA

Auditor (License 160115)

Personal Data

Ms. Renati is a resident of Marin County. She has been with O'Connor & Company since July of 2024. Ms. Renati joined us with one year of accounting experience. Ms. Renati is skilled in accounting, customer service, and is valued member of our nonprofit tax/auditing and governmental auditing teams.

Education

She has a Bachelor's of Science Degree in Business Administration with an Accounting Concentration from Sonoma State University.

Experience

Ms. Renati's experience in tax and auditing experience includes, but is not limited to:

Nonprofits & Corporate

- Advance SF
- Alameda Food Bank
- Alliance for Workforce Development, Inc.
- Astronomical Society of the Pacific
- Berkeley Food Network
- California Children and Families Foundation
- Casa Allegra Community Services
- Community Action of Napa Valley
- Community Care Management Corporation
- Congregation Kol Emeth
- Connecting for Better Health
- Doug Englebart Institute
- Eviction Defense Collaborative
- Family Resource Navigators, Inc.
- First 5 Association of California
- Free To Be
- Freedom FWD
- Great Northern Services
- Interfaith Counseling Center of the Bay Area
- Jewish Community Free Clinic
- Ladera Recreation District
- LandPaths
- Literacy for Environmental Justice
- Marin Theatre Company
- Mission Cultural Center for Latino Arts
- NAMI MARIN Inc.
- NORTEC
- Ocean Riders of Marin
- Project Sanctuary, Inc.
- Richmond Art Center
- Rural Human Services
- Seeds of Learning
- SF Film Society
- SF New Deal
- SF Partnership
- Smith River Alliance
- Solar Cookers International
- Women Helping All People

Ms. Renati's audit experience (continued)

Government Agencies

- Cameron Park Community Services District
- City of Calistoga
- City of Fortuna
- City of Newman
- Del Norte Local Transportation Commission
- El Dorado County Fire Protection District
- Highlands Recreation District
- Humboldt Bay Municipal Water District
- Humboldt Community Services District
- Marin County District Attorney's Office
- Marinwood Community Services District
- Mendocino Transit Authority
- North of the River Recreation and Park District
- Redwood Coast Transit Authority
- San Mateo County RCD
- Shasta LAFCO
- Shelter Cove Resort Improvement District
- Southern Marin Emergency Paramedic System
- Strawberry Recreation District
- Town of Colma
- Trinity County Resource Conservation District

Education and Training

Education and Training

Michael O'Connor, CPA

<i>Conference/Training</i>	<i>Years</i>	<i>Hours</i>
Governmental Accounting & Auditing Virtual Conference	2025	11
Fundamentals of Preparing an Annual Comprehensive Financial Report	2025	12
California Regulatory Review: The Fastest 100 Minutes 2024-25	2025	2
Ethics for California	2025	4
Advanced Governmental Accounting CPE Update	2025	16
Accounting: FASB Updates for 2024	2024	16
Governmental Accounting & Auditing Virtual Conference 2024	2024	11
Not-for Profit Organizations Conference	2023	8
Basic Accounting and Financial Reporting for Leases	2023	2
Government Accounting and Reporting	2023	8
Accounting: FASB Updates for 2022	2023	8
Data Portal: Annual Debt Transparency Report Tutorial	2023	1.5
Not-for-Profit Organizations Virtual Conference	2022	8
Governmental Accounting and Auditing Virtual Conference	2022	8
Fundamentals of Single Audit	2022	8

Amy Arend, CPA

<i>Conference/Training</i>	<i>Years</i>	<i>Hours</i>
Data Entry and Tools		
Business Returns	2025	1
The Fundamentals	2025	1
Set Up and Firm Administration	2025	1
Automation and Workflow Tool	2025	1
Tax Planning and Advisory	2025	1
Online Integration	2025	1
2025 Annual Tax Update	2025	9
Fraud Stories Series 4 Cryptocurrency 2024 2025	2025	2
Governmental Accounting & Auditing Virtual Conference	2024	11
Inflation Reduction Act Elective Pay	2024	2
Not-for-Profit Organizations Virtual Conference 2024	2024	9
Passthrough Business Deduction Section 199A	2024	2
2018 Yellow Book Revised Government Auditing Standards	2024	10
Not-for Profit Organizations Conference	2023	8
Basic Accounting and Financial Reporting for Leases	2023	2
Government Accounting and Reporting	2023	8
Accounting: FASB Updates for 2022	2023	8
Data Portal: Annual Debt Transparency Report Tutorial	2023	1.5
Accountants Liability: Balancing Risk and Reward (A&A Focus)	2022	4
Not-for-Profit Organizations Virtual Conference	2022	8
Governmental Accounting and Auditing Virtual Conference	2022	8
Fundamentals of Single Audit	2022	8

Matt Mingram

<i>Conference/Training</i>	<i>Years</i>	<i>Hours</i>
Governmental Accounting & Auditing Conference	2025	11
Intermediate Governmental Accounting	2025	16
Governmental Accounting & Auditing Virtual Conference	2024	11
Auditing: New Auditing Standards: SAS Nos. 142-145	2024	4
Government Fraud: Prevention and Detection	2024	5
Fair Value Accounting: Tools and Concepts	2024	5
Accounting for Pension and Post-Retirement Benefits	2024	7
Not-for-Profit Accounting: Reporting and Analysis	2024	5
Not-for Profit Organizations Conference	2023	8
Basic Accounting and Financial Reporting for Leases	2023	2
Accounting: FASB Updates for 2022	2022	16
Governmental Accounting & Reporting	2022	8
Governmental Accounting & Auditing Conference	2022	8

Michelle Nguyen

<i>Conference/Training</i>	<i>Years</i>	<i>Hours</i>
Governmental Accounting & Auditing Conference	2025	11
Intermediate Governmental Accounting	2025	12
Intermediate Governmental Accounting	2025	16
Governmental Accounting & Auditing	2024	11
Nonprofit Organizations	2024	9
Basic Accounting and Financial Reporting for Leases	2023	2
Governmental Accounting & Auditing Conference	2023	11
Fundamental of Single Audit	2023	8.5
Not-for Profit Organizations Conference	2023	8
Best Practices for NPO	2023	4
Revenue Recognition Under ASC 606	2023	1
Lease Accounting for Lessees Under ASC 842 2023	2023	1
Practical Tools & Tips to help CPAs Manage Risk	2023	4
Intermediate Governmental Accounting	2023	12

References

References

The best recommendations a CPA firm can have are those of existing clients. We are, therefore, including a partial list of references and encourage you to contact them.

ORGANIZATION/CONTACT

Strawberry Recreation District

Nancy Shapiro, District Manager
(415) 383-6494

Ladera Recreation District

Sarah Gutierrez, General Manager
(650) 854-3242

North of the River Recreation and Park District

Allison Bryant, Accounting Manager
(661) 392-2000

Cameron Park Community Services District

Laura Sanders-Ito, Accounting Specialist
(530) 350-4657

Marinwood Community Services District

Eric Dreikosen
(415) 479-7751

City of Newman

Lew Humphries, Finance Director
(209) 869-3725

Quality Review

Report on the Firm's System of Quality Control

To the Partners of O'Connor & Company
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 O'Connor & Company, (the firm) in effect for the year ended May 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of the applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards* and compliance audits under the single audit act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of O'Connor & Company in effect for the year ended May 31, 2023, 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*. O'Connor & Company has received a peer review rating of *pass*.

Spafford & Landry, Inc.

October 24, 2024



Sweetwater Springs Water District

Proposal to Provide Professional Auditing Services

for the Fiscal Years Ending June 30, 2026, through June 30, 2028

Submitted by:



333 Hegenberger Road, Suite 328,

Oakland, CA 94621

Phone: (510) 452-5051

May 25, 2026

Contact Person

Managing Partner: Sanwar Harshwal, CPA

Cell Phone: (858) 784-1622

Federal Employer ID Number: 27-0741376

Email: sanwar@harshwal.com | Website: www.harshwal.com

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May 25, 2026

Sweetwater Springs Water District
ATTN: Nicole King, Administrative Associate
P.O. Box 48, 17081 Hwy. 116, Suite B,
Guerneville, CA 95446

Dear Nicole King and Evaluation Committee Members,

The partners and staff at Harshwal & Company, LLP are pleased to present our proposal to provide professional auditing services. Our firm has experienced continuous growth and success as we meet and exceed client expectations. Our overall goal is to provide responsive, innovative services of the highest quality to our clients.

We understand that the Sweetwater Springs Water District (referred to later in this proposal as the "District") requires us to conduct a timely audit service. We are committed to meeting all terms, conditions, and requirements addressed in this request for proposal (RFP). With our experience and knowledge, we fully understand the requirements and your expectations for the services to be provided.

We believe our firm is the best qualified to perform this engagement because our audit services effectively utilize the most current specialized resources with our unparalleled technical proficiency. Our expertise in providing auditing and financial accounting services to governmental entities and NPOs is unmatched. Our highly trained team will maintain a knowledgeable, non-intrusive, and respectful approach to the audit. The result will be an audit of exceptional quality and value that will minimize disruptions of the District's on-going operations.

Understanding of the Work to be Done:

We understand that you require us to conduct an audit of the financial statements of the District for the fiscal years ending June 30, 2026, through June 30, 2028, in accordance with generally accepted auditing standards set forth by the American Institute of Certified Public Accountants, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and the State Controller's minimum audit requirements for California Special Districts. A detailed scope is given in the "Scope of Work" section.

Ability to Perform the Work Within Provided Time Frame:

Harshwal & Company, LLP is benchmarked for providing the work within the time frame requested. Our team is committed to completing the audit on time, as they are fully equipped with contemporary technology, which will add value to the successful and timely delivery of the audit. We are responsive and solution oriented, providing quick responses on matters that require immediate attention, hence enhancing the quality of our audit.

We focus on staff continuity, which enables us to develop and maintain an in-depth understanding of your operations, management style, and operating practices, which ultimately allows us to offer you experienced resources, value-added services, specialization, and overall better personal service, which again unequivocally results in a timely submission of the audit report.

Why Harshwal & Company, LLP:

- Extensive partner involvement on each engagement
- Presence of a manager and/or CPA always on-site during fieldwork
- Consistent and experienced staff
- Timeliness of communications
- Proactive approach in addressing complex issues early in the engagement
- Availability to clients as a specialized resource
- Professionalism with understanding

Client Confidentiality and Security:

- At Harshwal & Company, LLP, we are committed to safeguarding client information. Maintaining trust is one of the core values of our firm. Since your privacy is a priority to us, we will not share non-public information about you with third parties without your consent.
- In order to facilitate a highly secure method for exchanging electronic files between our firm and our clients, we have implemented a secure, trackable method for sharing large files via a hosted website called *Suralink*.
- All laptops of our audit and tax professionals are encrypted to protect our clients' information.

Our managing partner, Mr. Sanwar Harshwal, is authorized to represent the firm and he is the authorized person to contractually obligate the firm, to negotiate the contract on behalf of the firm and to be contacted for clarifications. He can be reached at 11405 W. Bernardo Court, Suite A, San Diego, CA 92127; Phone No. (858) 784-1622, or via an email at sanwar@harshwal.com.

Harshwal & Company, LLP is a GSA vendor and a 100% minority owned CPA firm.

We thank you for your consideration and hope that you will provide us with the opportunity to serve your esteemed organization with our services.

Sincerely,

Harshwal & Company, LLP
Certified Public Accountants



Sanwar Harshwal, CPA, CIA, CISA, CFE
Managing Partner



FIRM QUALIFICATIONS AND EXPERIENCE

Harshwal & Company, LLP was founded sixteen (16) years ago and is a locally established firm of CPAs, offering auditing, accounting, management consulting, IT services, and other specialized services to various clients, which consist of special districts, state and local governments, not-for-profit organizations, school districts, educational entities, tribes and tribal governments, and housing authorities throughout the United States. Our commitment to our clients has enabled the firm continued growth and success in developing and maintaining strong professional relationships. Our engagement team also has extensive experience in auditing and reviewing financial statements receiving GFOA and CSMFO awards.

The members of the firm have accumulated over four (4) decades of experience in public auditing and accounting, primarily with international certified public accounting firms while employed in high-level supervisory positions. Individually, the partners and management staff are recognized in their respective areas for leadership roles, which they take part in promoting the high ideals of the auditing profession and for producing the highest quality services. We will provide you the expertise and resources needed to continuously guide your organization.

Location of the Office

Harshwal & Company, LLP provides services to clients from three (3) locations. San Diego, CA is the location of our head office, and Albuquerque, NM and Oakland, CA, are the locations of our branches. Our nearest office to the District, **Oakland, CA** office will provide audit services to the Sweetwater Springs Water District. The address and phone numbers for each of our three offices are listed below:

Oakland, CA Office	333 Hegenberger Road, Suite 328 Oakland, CA 94621	Phone: (510) 452-5051
San Diego, CA Office	11405 W. Bernardo Court, Suite A, San Diego, CA 92127	Phone: (858) 939-0017 Email: info@harshwal.com
Albuquerque, NM Office	6565 Americas Pkwy NE, Suite 800, Albuquerque, NM 87110	Phone: (505) 814-1201

Staff Size & Organizational Structure

Audit Team	Manpower
Managing Partner	01
Additional Partners	06
Senior Manager	02
CPAs and Senior Staff	06
Additional Staff	11
Total	26

- We are supported by an extended team of over 80 qualified Chartered Accountants (CAs) in India (equivalent to US CPAs).



Proposal to Provide Professional Auditing Services

Services Provided by the Firm

Harshwal & Company, LLP is a full-service professional firm providing comprehensive services commonly associated with larger firms. The firm is divided into the following departments and provides the following services:

- **Audit Department:** Provides audit services to commercial, governmental and non-profit organizations with a special emphasis on compliance audits in the education, health, and housing industries.
- **Accounting Department:** Provides consulting services in setting up businesses and establishing accounting systems, books, and records; assistance in maintaining business records; and preparing financial statements.
- **Tax Department:** Provides a wide range of tax preparation, tax planning, and consulting for corporations, partnership, and individuals.
- **Management Advisory Services:** Our technical knowledge, training, and business experience enable us to provide a broad range of management advisory services, which includes the following:
 - Designing and assisting in the installation of accounting systems to fit the requirements of a particular business.
 - Analyze existing accounting systems and recommend ways to improve controls and efficiency.
 - Assessment, installation, and modification of computer hardware and software systems.
 - Consulting in management information systems.
 - Providing consultation about the use of management information systems for planning and control and the application of accounting and other controls.

Equal Opportunity Employer

Harshwal & Company, LLP is an equal employment opportunity employer and is in compliance with the Civil Rights Act of 1964, the State Fair Employment Practice Act, and all applicable federal and state laws and regulations relating to equality. We prohibit discrimination of qualified persons based on race, religion, color, sex, age, national origin, disability, sexual orientation, military status, or any other characteristic protected by applicable federal, state, or local law.

Independence

We are independent of the Sweetwater Springs Water District as defined by generally accepted auditing standards issued by the *U.S. General Accounting Office's Government Auditing Standards*. Before accepting any new engagement, we conduct a thorough check to ensure that there are no conflicts of interest or independence issues. This procedure is in compliance with the independence requirements of all regulatory agencies and, specifically, in compliance with the Standard for Audit of Governmental Organizations, Programs, and Activity Functions, as published by the U.S. General Accounting Office (GAO). If selected as your audit firm, we will maintain and monitor our independence as well as reassess our independence with respect to your organization on an annual basis. We will continue to evaluate our independence as your external auditors and will give the District written notice of any professional relationships involving the District, if entered into, during the period of the audit contract.





License to Practice in California

The firm and all key professional staff are licensed to practice as Certified Public Accountants and meet the Continuing Professional Education requirements under U.S. GAO's *Government Auditing Standards* to perform the proposed audits.



Registration PAR 7299
Receipt No. 52682080



CALIFORNIA BOARD OF ACCOUNTANCY
2450 Venture Oaks Way, Suite 300
Sacramento, CA 95833
Telephone: (916) 263-3680
Facsimile: (916) 263-3672

Valid Until: 10/31/2027

HARSHWAL & COMPANY LLP
11405 W BERNARDO CT UNIT A
SAN DIEGO, CA 92127-1639

In accordance with the provisions of Chapter 1, Division 3 of the Business and Professions Code, the firm named hereon is duly registered and entitled to practice as a Partnership.

11405 W BERNARDO CT UNIT A
SAN DIEGO, CA 92127

----- POST IN PUBLIC VIEW -----

WABPAR 04/12/17

Disciplinary Action or Pending Litigation

Harshwal & Company, LLP's emphasis on quality has rewarded the firm with an excellent track record regarding claims related to professional services. Harshwal & Company, LLP has an impressive history, free of litigation, penalties and debt, and we have no sanctions or restrictions imposed by professional organizations, regulatory authorities or other government institutions.

Harshwal & Company, LLP has never been debarred, suspended or otherwise excluded from or ineligible for participation in federal assistance programs or from receiving federal contracts, subcontracts or financial assistance or benefits, under Executive Order 12549, "Debarment and Suspension" (24 CRT 85.35) or other federal laws, statutes, codes, ordinances, regulations or rules, at any time during the term of the agreement.

Firm's Most Recent External Quality Control Review

Harshwal & Company, LLP is a member of the Governmental Audit Quality Center (GAQC) and Employee Benefit Plan Audit Quality Center (EBPAQC) of the American Institute of Certified Public Accountants (the AICPA) and the Center for Audit Quality, an affiliate of the AICPA. One of the requirements of membership in these groups is to have our systems of quality control reviewed by another CPA firm once every three years. Our most recent peer review was completed in 2023, and we received a passing peer review rating.

- A copy of our most recent Peer Review report is attached below.





Peer Review Program

(650) 522-3094
peerreview@calcpa.org

June 06, 2024

Sanwar Harshwal
Harshwal & Company LLP
11405 W Bernardo Ct Ste A
San Diego, CA 92127

Dear Sanwar Harshwal:

It is my pleasure to notify you that on June 06, 2024, the California Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is November 30, 2026. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

Peer Review Committee

Peer Review Program
The Peer Review Program Team
peerreview@calcpa.org
650-522-3094

cc: Justin Williams

Firm Number: 900005526362

Review Number: 603500



AICPA[®]
Administered by the California Society of CPAs for CA, AK and AZ

Peer Review
Program





Report on the Firm's System of Quality Control

February 29, 2024

To Harshwal & Company LLP and the Peer Review
Committee of the CalCPA Peer Review Program

We have reviewed the system of quality control for the accounting and auditing practice of Harshwal & Company LLP (the firm) in effect for the year ended May 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act, and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Harshwal & Company LLP in effect for the year ended May 31, 2023, 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*. Harshwal & Company LLP has received a peer review rating of *pass*.

MUN CPAs, LLP

MUN CPAs, LLP



Proposal to Provide Professional Auditing Services

Conflict of Interest Statement

Harshwal & Company, LLP does not have any past or current business or other relationship with the District. We also hereby agree that no member, officer, or employee of the District, no member of the local governing body of the locality in which the District is located and no other public official who exercises any function or responsibilities with respect to the District, during his tenure or for one year thereafter, shall have any interest, direct or indirect, in this contract or the proceeds thereof.

Terminations

Harshwal & Company, LLP has never terminated, held in default, or failed to complete any work. We have always been a hallmark for the quality of our audit work. We are committed to providing high-quality service without compromising the timely submission of your audit reports.

Desk & Field Reviews

From time to time, selected Harshwal & Company, LLP's audit engagements are subject to a desk review by federal or other regulators. In all such reviews during the past three years, the reviews have shown our work to be satisfactory, and no disciplinary or other administrative proceedings have resulted from those reviews. There has been no disciplinary action taken against Harshwal & Company, LLP's offices by the AICPA, or any State Board or Society in the last three years. There are also no such actions currently pending.

Hold Harmless and Indemnification

Harshwal & Company, LLP have errors and omissions insurance, property and liability and workers' compensation insurance and will indemnify and hold harmless the District from and against all losses and claims in the execution of our work or the consequences of any negligence or carelessness on our part.

Insurance Requirements

We will maintain such insurance coverage during the period of engagement. Harshwal & Company, LLP maintains the following insurance:

1. Professional liability for \$2,000,000 per claim and \$4,000,000 aggregate. The carrier is Travelers Casualty and Surety Company.
2. Commercial general liability and property damage for \$2,000,000 per occurrence and \$4,000,000 aggregate. The carrier is Hartford Underwriters Insurance Company.
3. Automobile liability for \$2,000,000. The carrier is Hartford Underwriters Insurance Company.
4. Workers' compensation (statutory amounts and limits) insurance carrier is Hartford Fire and Its P&C Affiliates. The limit of the liability is \$1,000,000.

➤ **A copy of our insurance document is attached below.**





McGOWAN

Professional Liability

VERIFICATION OF INSURANCE & BINDER

ISSUED TO: Harshwal & Company LLP

We, the undersigned Insurance Brokers, hereby verify that **Travelers Casualty and Surety Company** has issued the following described insurance, and which is in force as of the date hereof:

CPAOnePro Professional Liability

Policy Number:	Insurer:	Period:
108314457	Travelers Casualty and Surety Company	12 months commencing 12:01 a.m. 7/30/2025
LIMIT:	\$2,000,000.00 each claim \$4,000,000.00 annual aggregate (as provided for in the policy wording)	
RETENTION:	\$100,000.00 each claim	
PRIOR ACTS DATE:	09/30/2009	
ENDORSEMENTS:	As quoted.	
CANCELLATION:	Should the above described policy be cancelled before the expiration thereof, we shall endeavor to mail 30 days written notice to the Certificate Holder, but failure to do so shall impose no obligation or liability of any kind upon the company, its agents, or representatives, subject to the terms, conditions, exclusions, and limitations of the policy.	
Certificate Holder(s):	Harshwal & Company LLP 11405 W Bernardo Ct Suite A San Diego, CA 92127	















This document is furnished as a matter of information only. The issuance of this document does not make the person or organization to which it is issued an additional insured, nor does it modify in any manner the contract of insurance between the Insured and the Insurers. Any amendment, change or extension of such contract can only be effected by specific endorsement attached thereto.

McGowanPRO
Rob Ferrini
7/18/2025



FIRM'S TECHNICAL EXPERIENCE

Harshwal & Company, LLP has performed numerous audits of special districts, state and local governments, school districts, not-for-profit organizations, tribes and tribal governments, housing authorities, and educational entities etc., that are subject to financial and compliance audits. The following is a list of clients we have served.

Special District Entities			
Client Logo	Client Name	Financial Audit	Single Audit
	Alameda County Community Development Department	X	
	Alameda County Housing and Community Development	X	
	Alameda County Law Library	X	
	Ambrose Recreation & Park District	X	
	Aromas Tri-County Fire Protection District	X	
	Artesia Cemetery District	X	
	Buena Park Library District	X	
	Burbank Sanitary District	X	
	Carmel Highlands Fire Protection District	X	
	Central Basin Municipal Water District	X	
	Coastside Fire Protection District	X	
	County Sanitation District 2-3	X	
	Crescent Fire Protection District	X	
	Cupertino Sanitary District	X	

Special District Entities (continued)			
Client Logo	Client Name	Financial Audit	Single Audit
	Cypress Fire Protection District	X	
	Del Norte Local Transportation Commission	X	
	Del Norte Solid Waste Management Authority	X	
	East Palo Alto Sanitary District	X	
	Fort Dick Fire Protection District	X	
	Fox Canyon Groundwater Management Agency	X	
	Guadalupe Coyote Resource Conservation District	X	
	Humboldt Bay Harbor, Recreation & Conservation District	X	
	Loma Prieta Resource Conservation District	X	
	Los Altos Hills County Fire District	X	
	Los Medanos Community Healthcare District	X	
	Menlo Park Fire Protection District	X	
	Mission Oaks Recreation & Park District	X	
	Paradise Recreation & Park District	X	
	Plumas County Community Development Commission	X	X
	Rodeo-Hercules Fire District	X	
	San Dieguito River Park Joint Powers Authority	X	



Special District Entities (continued)			
Client Logo	Client Name	Financial Audit	Single Audit
	Santa Clara County Center Fire Protection District	X	
	Santa Clara County Vector Control District	X	
	Saratoga Fire District	X	
	Smith River Fire Protection District	X	
	Solano Transportation Authority	X	
	South Monterey County Fire Protection District	X	
	South Santa Clara Co. Fire District	X	
	Sunrise Recreation and Park District	X	
	Valley of The Moon Water District	X	
	West Contra Costa Integrated Waste Management Authority	X	
	Yolo Local Agency Formation Commission	X	
N/A	Bardsdale Cemetery District	X	
N/A	Big Rock Community Service District	X	
N/A	Border Coast Regional Airport Authority	X	X
N/A	El Rancho Simi Cemetery District	X	
N/A	Gasquet Community Services District	X	
N/A	Goshen Community Services District	X	
N/A	Lions Gate Community Service District	X	
N/A	Perris Valley Cemetery District	X	
N/A	Redwood Empire Dispatch Communications Authority	X	



State & Local Government Entities

- City of Greenfield
- Cibola County
- City of Crescent City
- City of East Palo Alto
- City of San Mateo
- City of Sanger
- City of Vallejo
- Contra Costa County
- Contra Costa County Public Work Department
- County of Del Norte
- County of Santa Clara
- County of Santa Cruz
- County of San Mateo
- First 5 Alameda County
- First 5 Inyo County
- First 5 Marin Children & Families Commission
- First 5 Monterey County
- First 5 San Bernardino
- First 5 Santa Cruz County
- Sierra County
- Solano County
- Town of Apple Valley
- Town of Cochiti Lake
- Town of Edgewood
- Town of Mesilla
- Town of Springer

County of Alameda

- Alameda County Auditor-Controller's Agency
- Alameda County Fire Department
- Alameda County Health Care Services Agency
- Alameda County Housing and Community
- Alameda County Housing and Community Development - Bond Audit
- Alameda County Public Works Agency
- Alameda County Social Services Agency
- Alameda County Transportation Commission
- City of Oakland, office of Public Works
- Community Based Organization Audits
- Development and Lead Poisoning Prevention
- Oakland-Alameda County Coliseum Authority

Tribes & Tribal Entities

- Big Sandy Rancheria
- California Tribal T.A.N.F. Partnership
- Cloverdale Rancheria of Pomo Indians
- Hoopa Valley Tribe
- Kashia Band of Pomo Indians of Stewarts Point Rancheria
- Kickapoo Tribal Health Center
- Kickapoo Tribe of Oklahoma
- K'ima:w Medical Center
- KTNN Native Broadcast Enterprise
- Kykotsmovi Village
- La Jolla Band of Luiseno Indians
- Omaha Tribe of Nebraska
- Pauma Band of Luiseno Mission Indians
- Robinson Rancheria - Pomo Indians of California
- Sac and Fox Nation
- San Luis Rey Indian Water Authority
- Sipaulovi Village
- Timbisha Shoshone Tribe
- Village of Shungopavi
- Village of Sichomovi
- Yuwehloo Pahki Community



Educational Entities

- Azusa Unified School District
- Belmont-Redwood Shores School District
- Benicia Unified School District
- Brisbane School District
- Conejo Valley Unified School District
- El Segundo Unified School District
- Fairfield-Suisun Unified School District
- First Mesa Elementary School
- Jefferson School District
- Jefferson Union High School District
- La Honda-Pescadero Unified School District
- Lamont Elementary School District
- Napa Valley Unified School District
- Nazlini Community School, Inc.
- Pinon Community School, Inc.
- Pleasant Valley School District
- Ravenswood City School District
- Richland School District
- Sacramento Valley Charter School
- San Bruno Park School District
- San Mateo - Foster City School District
- Spark* SF Public Schools

Housing Entities

- Benicia Housing Authority
- County of Humboldt Housing Authority
- Eastern Regional Housing Authority
- Housing Authority - City of Eureka
- Housing Authority - Sisseton Wahpeton Oyate
- Housing Authority of the City of Port Hueneme
- Housing Authority of the City of Richmond
- Housing Authority of the County of Alameda
- Housing Authority of the County of Butte
- Housing Authority of the County of San Mateo
- San Felipe Pueblo Housing Authority
- Santa Clara Pueblo Housing Authority
- White Mountain Apache Housing Authority

Pension Plan Entities (401K, 403B)

- Akshaya Inc. (401K)
- Baker's (Retirement Plan-403B)
- Burning Man Project (401K) Plan
- East Bay Agency for Children 403(B)
- Fulfilment Systems, Inc. (401K)
- Fundbox Inc. (401K)
- Hammer Prep (401K) Plan
- Hog Island Oyster Company (401K) Plan
- Kai Ming, Inc. (403B)
- Kickapoo Tribe of Oklahoma (401K) Plan
- Luxesphere Holdings, Inc. (401K) Plan
- Mission Neighborhood Centers (403B) Plan
- Native American Health Center, Inc. (403B)
- Skywalker Properties (401K) Plan
- Storage Pro (401K) Plan
- Sysintelli, Inc. (401K) Plan
- The Athenian School (403B) Plan
- United Indian Health Services, Inc. (403B) Plan

Private Entities

- Eureka Housing Associates, LP
- Good Earth Organics, Inc.
- Juana Care Facility, LLC
- Nelson Trucking Partners, LLC
- Newport Holdings, L.P.
- Optimize Infrastructure, LLC
- Radar Creative
- Solace Supportive Living, Inc.
- TerraVerde Energy, LLC
- The Child Day Schools, LLC
- Thomas Jee & Associates, Inc.
- Tots of Love Child Development Center, LLC
- VVD Partners, LLC



Non-Profit Organization

- A&I Express
- A&I Transport
- Access Reproductive Justice
- Alameda County Deputy Sheriffs Activities League
- Allen Temple Baptist Church
- American Federation of State, County & Municipal Employees Local 2428
- American Nonsmokers' Rights Foundation
- Anti Police - Terror Project, Inc.
- Artequity Community
- Baker's Palace
- California College of Communications, Inc.
- California Hispanic Chambers of Commerce
- California Municipal Utilities Association
- Carbon offsets to Alleviate Property
- Center for Third World Organizing
- Center for Youth Development Through Law
- Centro Latino de San Francisco
- Chinese for Affirmative Action
- Community Health Partnership, Inc.
- Consolidated Tribal Health Project
- Countywide Alcohol and Drug Services, Inc.
- Court Appointed Special Advocates
- Crowden Music Center
- Daybreak Adult Care Centers LLC
- Digital Democracy
- Dominican Sisters Vision of Hope
- East Oakland Switch Board
- Eden Area Foundation
- Eden United Church of Christ
- El Centro de Libertad the Freedom Center
- Faith in Action Bay Area
- Family Bridges Inc.
- Family Paths
- Food First - Institute for Food & Development
- Gallup Inter-Tribal Indian Ceremonial Association
- Gluon Solutions, Inc.
- Grand Lodge of California
- Greater Farallones Association
- Hopi Credit Association
- Health and Human Resource Education Center
- Heffernan Foundation
- Hiawatha Harris M.D, Inc.
- ICON Community Development Corporation
- IIT Bombay Heritage Foundation
- IIT Kanpur
- IIT Madras Foundation
- Just Cities Institutes
- Key Educational Group
- Lakeshore Avenue Baptist Church
- Luxesphere Holdings, Inc.
- Maisha Meds, Inc.
- Manzanita Public Charter School
- Mary Magdalene Community Services
- Mission Language and Vocational School
- MNC 1240 Valencia Inc.
- Mother Lode Job Training
- Native American Health Center, Inc.
- New Bridge Foundation
- New Mexico Cancer Care Alliance
- North County Lifeline Inc.
- Oakland Community Organizations, Inc.
- Oakland Metropolitan Chamber of Commerce
- Our Common Ground Inc.
- Pacific Center for Human Growth
- Pawnee Nation College
- Redwood Region Economic Development Commission
- Redwoods Rural Health Center
- RFHC Bay Pulgas Landowner, Inc.



Non-Profit Organization (continued)

- Rwanda School Project
- San Carlos Apache Tribe Relending Enterprise
- San Diego Civic Youth Ballet
- San Diego Organizing Project
- San Francisco Baykeeper
- San Francisco Community Clinic Consortium
- Santa Clara Teacher Housing Foundation
- Santa Cruz County Parents Association
- Sikh Gurdwara San Jose
- Solano Coalition for Better Health
- South County Community Health Center, Inc.
- St. James Infirmary
- Sustainable Economies Law Center
- Sustainable Sciences Institute
- TerraVerde Energy
- The Estria Foundation
- The Institute for Molecular Medicine
- The Ruckus Society
- Tohatchi Area of Opportunity & Services, Inc.
- United Way of Santa Cruz County
- V- Day
- Vascular Cures and Pacific Vascular Research Institute
- Veterans Accession House
- Women's Daytime Drop-in Center
- Youth Together, Inc.

Experience with US GAAP and GASB Accounting and Reporting

Harshwal & Company, LLP maintains a proven track record in the realm of financial reporting, underpinned by a robust expertise in both GAAP and GASB. This extensive experience underscores our commitment to the highest standards of financial integrity and precision. Adhering meticulously to GAAP, we ensure that our financial reporting aligns with universally accepted principles, offering stakeholders a solid foundation for assessing the firm's fiscal performance. Simultaneously, our proficiency in GASB accounting equips us to navigate the intricate landscape of governmental financial reporting, guaranteeing compliance with pertinent standards and regulations. This duality of expertise positions our firm as a reliable and knowledgeable partner, dedicated to furnishing accurate and comprehensive financial information vital for informed decision-making by our clients and stakeholders.

Governmental Audit, CAFR & GASB Experience

Harshwal & Company, LLP has extensive experience conducting financial statement audit engagements under Generally Accepted Auditing Standards (GAAS) and Government Auditing Standards (GAS), and implementing GASB 34 and all subsequent pronouncements, through the performance of nearly 300 governmental audits since the effective date of GASB 34 implementation. Harshwal & Company, LLP has valuable experience handling Comprehensive Annual Financial Report (CAFR) engagements.

Our Managing Partner, Mr. Sanwar Harshwal, has served on GASB committees and in other authoritative positions. At Harshwal & Company, LLP, we are committed to delivering exceptional service and leveraging our CAFR experience to ensure that our client's financial statements are accurate, transparent, and compliant with applicable standards and regulations.



Proposal to Provide Professional Auditing Services

Single Audit Experience

Harshwal & Company, LLP has worked with numerous organizations that receive extensive governmental funding and are subject to auditing under the Uniform Grant Guidance, formerly known as OMB Circular (Uniform Guidance) guidelines. We utilize standardized audit programs from the federal government's Compliance Supplement to ensure that our procedures meet federal standards. Our audit programs are continually updated to reflect the revisions of the OMB.

Our Uniform Guidance risk-based approach focuses on areas of higher risk of noncompliance. Such an approach truly reflects the federal governments' intent by concentrating on the following three steps:



Our firm has audited hundreds of millions of dollars in federal expenditures, making our engagement team uniquely experienced in single audits. We are familiar with grantors, such as:

- Department of Housing and Urban Development
- Department of Agriculture
- Department of Health and Human Services
- Department of Transportation
- Environmental Protection Agency
- Department of Commerce
- Department of Labor
- Department of Homeland Security
- Department of Justice
- Department of Treasury
- Executive Office of the President
- U.S. Department of the Interior
- Department of Energy



REFERENCES

The best indicator of our ability is our success in meeting the needs of our current and past clients. We encourage you to contact these references to inquire about the quality of our services, their overall satisfaction, the effectiveness of our auditing approach, the abilities of our professionals, and the timeliness and overall value of our services. We would be happy to provide additional references upon request, if you would like:

1. Valley of the Moon Water District



Contact Name: Oscar Madrigal, Finance Manager
Phone: (707) 996-1037
Email ID: omadrigal@vomwd.org
Address: 19039 Bay Street, Sonoma, CA 95476
Scope of Work: Audit of the Financial Statements and FTR
Period: 2019 to Present

2. Humboldt Bay Harbor Recreation and Conservation District



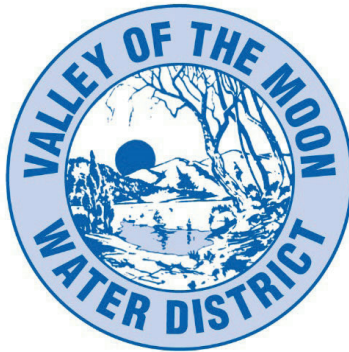
Contact Name: Mindy Hiley, Director of Administrative Services
Phone: (707) 443-0801 Ext.111
Email ID: mhiley@humboltdbay.org
Address: 601 Startare Drive, Eureka, CA 95501-0765
Scope of Work: Audit of the Financial Statements and FTR
Period: 2017 to Present

3. San Dieguito River Park Joint Powers Authority



Contact Name: Dewanda Vandermost, Office Manager
Phone: (858) 674-2270 Ext. 10
Email ID: dewanda@sdrp.org
Address: 18372 Sycamore Creek Road, Escondido, CA 92025
Scope of Work: Audit of the Financial Statements and FTR
Period: 2020 to Present





VALLEY OF THE MOON WATER DISTRICT

A Public Agency Established in 1962
19039 Bay Street · P.O. Box 280
El Verano, CA 95433-0280
Phone: (707) 996-1037
Fax: (707) 996-7615

May 19, 2022

Harshwal & Company, LLP
7677 Oakport Street, Suite 460
Oakland, CA 94621
Phone: 510.452.5051

Re: Professional Reference Harshwal & Company, LLP (HCLLP)

To Whom It May Concern:

It is with great pleasure that I am writing this letter to recommend the excellent services provided by Harshwal & Company (HCLLP) to current and future clients.

As Finance Manager of Valley of the Moon Water District, I have been engaged and involved with HCLLP to perform audit services. Throughout my tenure, I have found the HCLLP team to be very professional and helpful. Their auditors have extensive knowledge and expertise with abundant experience. They are responsive, solution-oriented, and easy to work with.

Their knowledge and insight have provided us with helpful recommendations, which have allowed us to improve our ongoing operations. I believe that HCLLP is especially cost competitive with their peers, due to the efficiencies generated by their investment in computerized and electronic work papers.

I highly recommend HCLLP for its excellent staff, integrity, and performance. Please feel free to contact me directly at 707-996-1037 with any questions you may have.

Sincerely,

Oscar Madrigal

Oscar Madrigal
Finance Manager
Valley of the Moon Water District
Email: omadrigal@vomwd.org

DIRECTORS:
OFFICERS:

Gary Bryant – Jon Foreman – Brooke Harland – Steve Rogers – Colleen Yudin-Cowan
Matt Fullner, General Manager – Burke, Williams & Sorensen, LLP, District Counsel



STAFF QUALIFICATIONS AND EXPERIENCE

The expertise and experience of Harshwal & Company, LLP's principals and personnel are at the core of the firm's excellence in performing audits of special districts. Harshwal & Company, LLP has experience providing exceptional client service and high-quality audit services through comprehensive knowledge and understanding of governmental accounting standards. We're passionate about our work and your success. We have selected professionals for your service team who are the right fit for your engagement, based on their knowledge and experience in the governmental industry. Harshwal & Company, LLP has a high retention rate, allowing us to provide stability.

Staff Continuity over the Term of the Agreement

We focus on our team members as well as our clients. Our turnover is significantly lower than other national and regional service firms. This staff continuity enables us to develop and maintain an in-depth understanding of your operations, management style and operating practices, which ultimately allows us to offer you experienced resources, value-added services, industry specialization, and overall better personal service. This commitment to people also resides at our executive level where you will find a refreshingly greater hands-on approach compared to other service providers. Our culture stresses the importance of executive presence throughout projects and engagements.

Proposed Audit Team's Directory

Name of Team Member	Role	Experience
Sanwar Harshwal, CPA, CIA, CISA, CFE	Managing Partner	41+ Years
Garima Pathak, CA	Partner	10+ Years
Albert Hwu, CPA	Partner	11+ Years
Samson Reda, CPA	Senior Manager	14+ Years
Poonam Sharma, CPA	Senior Manager	10+ Years
Roja Rani Seelam	Staff Auditor	05+ Years

Most of our assigned key personnel are licensed to practice as a Certified Public Accountant (CPA). In addition to the key personnel listed, additional staff will be assigned from our pool of highly qualified professionals.

We assure you regarding the quality of staff over the term of the engagement. We will not replace audit personnel except with prior written permission of the District. In case we replace audit personnel, we will provide replacements having similar or better qualifications and experience.

We assure the District if we are selected as your auditor, we will not delegate or subcontract our responsibility without written consent of the District.



Audit Team Responsibilities

<u>Name/Position</u>	<u>Responsibility</u>
Sanwar Harshwal, CPA Managing Partner	<p>Sanwar Harshwal will be the principal in charge of administration, reviews, planning of the audit, approval of the audit scope and work, and review of work and liaison with the District. He is responsible for conducting the fieldwork, coordination of the audit plan, and ensuring that the plan formulated has been effectively followed and managed. He will coordinate with the manager and supervisor for proper field work progress.</p> <p>He will also manage and organize the audit team's effort and ensure the various audit components are performed efficiently. He also has the responsibility for meeting with the District's management to keep them informed regarding the progress of the audit. The responsibility also extends to ensure smooth interaction of the firm with the District. He has final authority in the conduct of the engagement and assumes full responsibility for the work performed.</p>
Garima Pathak, CA Partner	<p>Garima Pathak will provide the District staff with updates to summarize our progress against the project timeline and update the status of upcoming deliverables. She will also document discussions leading to important policy decisions and/or the choice of critical assumptions used in constructing the analysis and report.</p>
Albert Hwu, CPA Partner	<p>Albert Hwu will serve as the on-site lead auditor and will be in the field. He will assist in directing the staff and specialize in the timely completion of the audit.</p>
Samson Reda, CPA Senior Manager	<p>Samson Reda will be in charge of the fieldwork. He will be responsible for preparation and maintenance of various work-papers required for audit report preparation.</p>
Poonam Sharma, CPA Senior Manager	<p>Poonam Sharma will be responsible for coordinating the efforts of our staff throughout fieldwork and managing on-site audit procedures. She will be available to answer any of your technical questions.</p>
Roja Rani Seelam Staff Auditor	<p>Roja Rani Seelam supports the fieldwork by performing audit procedures, testing transactions and compliance samples, preparing workpapers and assisting with site and federal program testing under the direction of the senior and manager.</p>

Overall Supervision to be Exercised

The audit will be managed by the firm's partner, Garima Pathak, who has extensive experience in audits of special districts. Garima Pathak has been in charge of various large audits, governmental funded programs, and community-based organizations receiving federal and state funds.



Audit Team Resumes

SANWAR HARSHWAL, CPA, CIA, CISA, CFE

Managing Partner

Sanwar Harshwal is the managing partner of Harshwal & Company, LLP. He is a globetrotter and a trained technical speaker on auditing and global accounting standards, IT and internal controls, on fraud prevention, and on examinations and internal audits. With over 41+ years of experience with governmental auditing engagements, Mr. Harshwal is also a leading expert on emerging accounting challenges for special districts. Mr. Harshwal has attended AICPA seminars on GASB's New Financial Reporting Model and Financial Statements of special districts.

During the last 5 years, Mr. Harshwal has provided over 400 hours of training to several professionals on GASB, GAS, Uniform Guidance, FASB, SAAS, GAGAS, Pension Plan audits, COSO, COBIT, internal audits, fraud prevention and examination and tribal governmental governance issues. In addition to having significant experience in audits, strategic assessments of accounting functions, and internal control structures, Mr. Harshwal has extensive experience in evaluating complex accounting and finance issues. He has proficient knowledge of using CaseWare, CaseView, CaseWare IDEA software and other automated tools.

Education:

- B.S. Business Accounting
- Bachelor of Law

Certification:

- Certified Public Accountant - State of California (CPA)
- Certified Public Accountant - State of New Mexico (CPA)
- Chartered Accountant - The Institute of Chartered Accountants of India (ICAI)
- Certified Information System Auditor (CISA)
- Certified Fraud Examiner (CFE)
- ORACLE Financial Consultant (Oracle Business Suite)
- Chartered Global Management Accountant (CGMA)
- Certified Risk Management Assurance (CRMA)
- Certified Construction Auditor (CCA)

Professional Membership:

- Member of AICPA
- Member of California CPA Society of Certified Public Accountants
- Member of Information Systems Audit and Control Association, USA
- Member of Association of Certified Fraud Examiners, USA
- Member of Institute of Certified Internal Auditors



Proposal to Provide Professional Auditing Services

GARIMA PATHAK, CA

Partner

Garima Pathak is a partner at Harshwal & Company, LLP and has 10+ years of experience in auditing and providing accounting services to special districts, not-for-profit organizations, educational entities, counties, state and local governments, school districts, tribes and tribal governments, and housing authorities. Garima has 6+ years of experience working with all types of exempt organizations including 501(c) (3), 501(c) (4), 501(c) (6), and 501(c) (7).

Garima has provided tax compliance services to clients in the retail, real estate, and not-for-profit industries. She concentrates on real estate clients, focusing on low-income housing, including both for profit and not-for-profit entities. Garima has a passion for her not-for-profit clients and the industry at large, providing them with hands-on tax compliance services including Form 990 filings. She has proficient knowledge of using CaseWare, CaseView, CaseWare IDEA Software and other automated tools.

Education:

- Bachelors in Commerce

Certification:

- Chartered Accountant - The Institute of Chartered Accountants of India (ICAI)

ALBERT HWU, CPA

Partner

Albert Hwu is a partner and has been employed with Harshwal & Company, LLP for 11+ years. He has been engaged with several audits and accounting engagements of special districts, school districts, not-for-profit organizations, educational entities, state and local governments, housing authorities, and tribes and tribal governments. Mr. Hwu is proficient in the operating nuances of accounting and auditing packages and demonstrates up-to-date knowledge of auditing and accounting pronouncements.

Albert has worked on financial and compliance engagements under the Single Audit Act of 1984 and OMB Circular (Uniform Guidance). He performs audit testing activities; documents processes and findings; verifies assets and liabilities in accordance with audit programs; follows documentation standards; and prepares clear, concise, and orderly working papers. He has proficient knowledge of using CaseWare, CaseView, CaseWare IDEA software and other automated tools.

Education:

- Bachelors of Science in Accounting

Certification:

- Certified Public Accountant - State of Washington (CPA)
- Certified Public Accountant - State of New Mexico (CPA)

Professional Membership:

- Member of AICPA



SAMSON REDA, CPA
Senior Manager

Samson Reda is a senior manager at Harshwal & Company, LLP and has 14+ years of experience in auditing and providing accounting services to special districts, state and local governments, not-for-profit organizations, school districts, housing authorities, educational entities, and tribes and tribal governments. He has proficient knowledge of using CaseWare, CaseView, CaseWare IDEA and other automated tools. He is an expert in data analysis and reconciliation, and his experience includes auditing, the recording and analysis of account transactions; establishing accounting records; reconciliation of cash balances; implementation of accounting controls; and statistical reports. He also conducts sampling, testing and is well experienced in performing audits in accordance with attestation standards established by the AICPA. He will assist in directing the staff and specialize in the timely completion of the audit.

Education:

- BA in Accounting

Certification:

- Certified Public Accountant - State of Virginia (CPA)

POONAM SHARMA, CPA
Senior Manager

Poonam Sharma is a senior manager at Harshwal & Company, LLP and has 10+ years of experience in auditing and providing accounting services to special districts, school districts, not-for-profit organizations, educational entities, state and local governments, tribes and tribal governments, and housing authorities. Poonam is proficient in the operating nuances of accounting and auditing packages and demonstrates up-to-date knowledge of auditing and accounting pronouncements. She prepares and adjusts work papers from the client's trial balance, executes day-to-day activities of audit engagements for multiple clients, and interacts with client personnel. She performs audit testing activities; documents processes and findings; verifies assets and liabilities in accordance with audit programs; follows documentation standards; and prepares clear, concise, and orderly working papers. She has proficient knowledge of using CaseWare, CaseView, CaseWare IDEA software and other automated tools.

Education:

- Master of Commerce (Accountancy and Business Statistics)

Certification:

- Certified Public Accountant - State of California (CPA)
- Chartered Accountant - The Institute of Chartered Accountants of India (ICAI)

ROJA RANI SEELAM
Staff Auditor

Roja Rani Seelam is a staff auditor. She has been engaged with several audits and accounting engagements of special districts, school districts, not-for-profit organizations, educational entities, state and local governments, housing authorities, and tribes and tribal governments. She has experience supporting audit engagements by performing audit procedures, testing transactions and compliance samples, and preparing workpapers.



Proposal to Provide Professional Auditing Services

She has proficient knowledge of using CaseWare, CaseView, CaseWare IDEA software and other automated tools.

Education:

- Master of Science in Finance

Continuing Professional Education (CPE)

Harshwal & Company, LLP places a strong emphasis on lifelong learning and recognizes the importance of developing our professionals to best serve our clients. Because we are committed to the industries we serve, we provide our professionals with specific, ongoing training. This investment ensures our people stay current on the unique challenges and opportunities within the industry sectors so that they are in the best position to help clients address these issues.

The following table details CPE hours for each key member of the proposed audit team:

Audit Team Member	Governmental CPE	Non-Governmental CPE
Sanwar Harshwal, CPA, CIA, CISA, CFE	140	124
Garima Pathak, CA	84	57
Albert Hwu, CPA	108	55
Samson Reda, CPA	80	56
Poonam Sharma, CPA	83	40
Roja Rani Seelam	55	30



AUDIT APPROACH

Scope of Work

At Harshwal & Company, LLP, our professionals have extensive experience performing audit of special districts and our team has a broad understanding of the work environment that is necessary to conduct an audit of Sweetwater Springs Water District. We understand that you require us to conduct an audit of the financial statements of the District for the fiscal years ending June 30, 2026, through June 30, 2028, in accordance with generally accepted auditing standards set forth by the American Institute of Certified Public Accountants, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and the State Controller's minimum audit requirements for California Special Districts.

We will adhere to the requirements of the RFP and will be performing the following tasks (including, but not limited to):

- We will perform an audit of all funds of the District in accordance with applicable accounting principles and in compliance with Generally Accepted Government Auditing Standards (GAGAS).
- We will express an opinion on the District's financial statements as to whether they fairly present, in all material respects, the financial position of the District and the changes in financial position and cash flows in conformity with Generally Accepted Accounting Principles (GAAP). We will issue an independent auditor's report stating this opinion.
- We will verify the District's compliance with all applicable state and federal accounting regulations.
- We will issue a report on the District's internal controls, identifying any significant deficiencies or material weaknesses noted during the audit.
- We will send verification letters to appropriate parties.
- We will provide a list of documents required for review.
- We will provide a digital copy of the completed audit report.
- We will present a draft audit report to the District's Board and will attend the District's Board meeting to present the draft audit report.
- We will provide a management letter.



Understanding of the Project to be Performed

The two most critical components of the audit are (1) to have continuity and consistency among the auditors involved and (2) to have the entire audit team, from partners to staff, understand and be aware of the technical requirements for the engagement. Therefore, careful audit planning is emphasized along with written instructions, and a comprehensive workshop is carried out for the staff engaged. We have ascertained that this effort not only serves to state the line of organization and responsibility from the commencement but also serves to discuss the areas of concern and applicable audit techniques to be adopted in the examinations proposed to be conducted.

Our plan will involve a comprehensive entrance meeting with the District's audit committee and management. During this phase, we hope to establish the timetable for the examination and identify dates for future meetings to report on our progress in the examination. Shortly thereafter, the partners and an audit manager will meet with the District Manager or Finance Director to be able to obtain a more detailed outline of the District's financial systems and processes.

This will help us to determine the extent and concentration of our audit effort, obtain knowledge and an understanding of the legal and reporting requirements by obtaining pertinent statutes, regulations, charter provisions, bond coverage and other requirements. The meeting will serve as a guideline to prepare and outline our audit-planning memorandum and the audit plan. Upon completion of the audit plan, we will meet with the District Officials to go over our plan.

During the meeting, we hope to share our understanding of the audit approach and fine-tune the dates of commencement, the assistance available to us, and the assistance the District may need from us, and the introduction of the audit team seniors to the District Officials. In the next step, a conference will be initiated by the audit team to be assigned. The conference will serve as a platform to share our audit plan and programs, discuss areas of concern, identify audit teams and dates, and address any and all pertinent questions from our staff.



Specific Audit Approach

Our audit process begins with the assignment of staff to the engagement. Our engagement team has the expertise to provide the level of service desired and deserved by your organization. Our engagements are supervised by the engagement partner and an audit manager. As high-level involvement is vital to a quality audit, the partner and manager's time will account for approximately 30% of the total hours spent on the engagement. Our team's approach is to be efficient, yet non-intrusive. We believe on-going communication throughout the entire audit will ensure that all aspects of the audit are thoroughly addressed. We encourage regular communications throughout the year, not just during fieldwork. As such, we do not anticipate any potential audit problems to arise during our engagement.

Audit Planning — Interim Phase

Our audit planning process includes a risk assessment of the District and a review of the control environment. We begin with a pre-planning meeting to ensure that management's expectations and our expectations are communicated prior to commencing the audit. We will confirm our understanding of the engagement deadlines and ensure these are met in a timely manner. In addition, we will provide a list and samples of schedules specifically tailored to Sweetwater Springs Water District to aid the District's staff in preparing schedules and providing audit documentation.

Risk Assessment — Interim Phase

As part of our extensive planning phase, the engagement team will discuss with management issues surrounding the applicable industry, the District's internal and external environment, significant events, as well as economic, political, and social factors to determine and document areas of risk. Once areas of risk have been identified, the next process will be to review the control testing.

Control Testing — Interim Phase

We will document and test the following control processes to evaluate their effectiveness in preparing reliable financial statements:

- Disbursements
- Receipts
- Payroll
- Financial reporting
- Journal entry process
- Federal and state programs
- IT and general computer controls

Based on our understanding of the District's risks and control environment, we will design our substantive procedures and communicate our audit approach to management. As part of our review and documentation of the control environment, we may have recommendations for enhancing controls and/or efficiencies. These recommendations will be discussed with management prior to any comments included in a formal management letter.

Drawing Audit Samples

Auditor judgment will be used in selecting our audit samples for tests of compliance work. The majority of the testing of compliance will be centered around the single audit testing of the direct and material elements for the major programs.



Proposal to Provide Professional Auditing Services

Substantive Procedures — Year End Phase

Substantive audit procedures are designed based on our risk assessment process. Complex and high-risk accounts will be identified early in the audit process and these accounts will be assigned to the manager and/or partner for actual testing. Our substantive audit procedures will include the following:

- Tests of account details — Detail transaction testing to source documentation
- Analytical procedures — Ratio analysis, variance analysis, and trend analysis
- Use of data analysis software — Review of large volumes of data to detect anomalies
- Unpredictability tests — Varying timing and extent of tests
- Review of management's estimates — To determine the reasonableness
- Review of subsequent events and contingencies — For proper adjustment and footnote disclosure

Preparation of Audit Report and Review — Year-end Phase and Wrap-up Phase

Audit work papers are reviewed throughout the audit by an audit manager and engagement partner. Before we leave your offices, the file will be substantially reviewed and any issues will be discussed and resolved. The financial statements are prepared by the audit manager. All reports are reviewed by the engagement partner and concurring partner. Upon approval, we will issue drafts of all reports based on the District's predetermined schedule as indicated in the Request for Proposal. This will allow adequate time for the review and distribution of reports.

Audit Sizes and Statistical Sampling Techniques

Audit sampling provides the auditor with an appropriate basis on which to conclude on an audit area by examining evidence from a sample of population. We utilize both statistical and non-statistical-sampling techniques as described in the AICPA's Audit Sampling Guide, depending on the type of testing being performed. Internal control, substantive, and compliance testing samples are generally selected using non-statistical techniques. Sample sizes are determined by risk assessment and nature of the population. We may use statistical sampling to assist with forensic testing in areas, which have a higher risk of misstatement due to fraud.

Rules and Regulations

Harshwal & Company, LLP will meet all specific requirements imposed by state or local law or rules and regulations. We will review the laws and regulations covering the District's grants and major programs as part of any Single Audit testing if applicable. Based upon our inquiries with the District staff and review of any District's municipal code, etc., we will determine the relevant laws and regulations that will be subject to additional test work.

Working Paper Retention and Access to Working Papers

We will retain audit working papers and reports for a minimum of seven (7) years unless we are notified in writing by the District of the need to change the retention period. In addition, we will respond to reasonable inquiries of the District and successor auditors and allow the District and successor auditors to review working papers relating to matters of continuing accounting significance. We will make audit work papers available upon your request.



Proposal to Provide Professional Auditing Services

Management Letter

Communication with management is crucial since it is essential to hear your concerns and comprehend the financial records to have a complete and thorough understanding of business operations. Management confirmation is required on all information contained within the financial statements to ensure that they are true and accurate and that all information has been properly disclosed. We will review all significant audit findings with the District as the work proceeds and once on completion of our audit procedures.

It is standard practice for our firm to produce a management letter in conjunction with each engagement. The audit process provides an opportunity to assess performance and trends, to identify opportunities to improve internal controls and/or accounting efficiency, and spot emerging needs or opportunities. By reporting these conditions and opening them up for discussion, the management letter can play an important role in maintaining the future financial health of the organization.

If we become aware of any irregularities, illegal acts, or indications of illegal acts, we will make an immediate verbal and written report of such findings to the District's Council. The report will be discussed with the members responsible for the financial statements before submitting it to the Board Members. At the completion of the interim work, we will provide a management letter to the Superintendent (or designee) detailing all findings and recommendations noted as of the date of the completion of the interim work. We may substitute a copy of all written findings for the management letter.

Timeline for the Completion of the Project

Harshwal & Company, LLP is prepared to meet the deadlines required.

Milestones	Tentative Timeline for FY 2026
Planning, risk assessment and system evaluation	Just after contract awarded
Interim field work	June 2026
Final audit field work to be completed	Last week of October 2026 or before
Draft audit reports and management letter for review	2nd week of November 2026 or before
Final audit reports and management letter	Last week of November 2026 or before

- *The timeline is reasonable given the totality of work involved and our managers being highly qualified and trained. We will follow the same system to get work done throughout the engagement period.*
- *This timeline is dependent on the availability of your personnel and is subject to the anticipated closing your accounting records.*



Technological Advantages

We utilize the latest technology, including virtual servers, smart devices, and online libraries, to provide us with the most up-to-date information to better serve our clients. Our online client portal, **Suralink** gives us the capability of sending and receiving information to and from our clients faster and more securely. As portals are encrypted and use password protection to ensure that data can only be viewed by the appropriate client, we are dedicated to protecting the District's confidential information. Furthermore, we streamline our audit process and organize support documents through the use of the paperless audit program; CaseWare Working Papers.

By effectively reviewing large volumes of data through these programs, we are able to develop a better understanding and gain a broader view of Sweetwater Springs Water District. These technologies enable us to increase both the scope of our engagement and the reliability of our audit opinion more efficiently, as a larger amount of information can be processed, analyzed, and interpreted in a shorter time frame. We are pleased to discuss our efficient use of audit technology as follows:

Secure Data File Transfer System: In order to improve audit efficiency, workflow management software plays an essential role between your organization and our engagement team. We employ a secure data file transfer system called **Suralink**. Suralink's dynamic request list is integrated with our secure file hosting system for seamless document-request coordination. It means all our requests are in one place, updated in real-time, and accessible only by our engagement team working on your audit and the District's employees who are granted access. You, as a client, no longer have to manually maintain a spreadsheet amongst several people only to repeat the process in a day or two. This not only makes the operation more cost-efficient; it enables you and your team to spend your time getting the job done, not reconciling a messy list of outstanding items. The Suralink dashboard, as shown below, allows you to visualize the process of the document-request fulfillment. With this innovative tool, clients can manage workflow through a centralized individual who can assign and delegate requests to other employees; track project activity by assigned individual, due date, and status with a user friendly, easy-to-use, dashboard interface; quickly view and monitor project progress with an at-a-glance report feature; and access how-to videos and training materials through the enhanced learning center.

IDEA: We will utilize IDEA data extraction software to assist us in completing our analytical procedures. We will obtain a detail general ledger of all transactions that occurred during the year and download that information into IDEA. We will analyze the data for unusual transactions and create reports for our audit procedures. Additional functionality of this program allows us to receive files in many formats used by the District which alleviates the stresses and pressures of converting data into a usable format.

CaseWare: CaseWare is a highly flexible engagement software that facilitates real-time adjustments to your trial balance, resulting in simultaneous updates to your financial statements. It enables us to drill down from supporting audit schedules and documents to the underlying detailed accounts. We plan, perform, and review your entire engagement electronically, eliminating the use of paper.

CaseView: CaseView is a powerful reporting module that helps review of financial statements, as well as any other customized work paper reports. It utilizes an interface that combines the appropriate features of Word and Excel into a single application that engages word processing features for formatting financial information. Some advantages of CaseWare and CaseView are as follows:



Proposal to Provide Professional Auditing Services

- **Automatic financial reports:** This refers to the ability to generate and print financial statements immediately. The numbers in the trial balance are mapped to financial statement tables and foot notes to provide robust and accurate financial statements and reports.
- **Automatic footnotes and other information:** This is the ability to format financial statement footnotes with variables (dates, amounts, etc.) that are automatically updated based upon the trial balances and appropriate work paper information.
- **Virtualization:** This provides a more consistent approach to financial statement design and a reduced risk of errors in the financial statement reports.

Checkpoints Tools: All Checkpoint Tools come with a complete set of practice aids, including valuable industry-specific practical considerations and guidance. We make sure you have everything you need to complete engagements and tax preparation with ease. Checkpoint Tools provides accounting and audit professionals with valuable industry-specific practical considerations and guidance including SMART Practice Aids® Audit Suite, PPC's Practice Aids™, PPC's Workpapers™, PPC's Interactive Disclosure Libraries™ and more. These tools work alone or with all paperless engagement products and integrate with AdvanceFlow™ and Workpapers CS, part of the CS Professional Suite from Thomson Reuters.

Use of Artificial Intelligence and Other Emerging Technologies

As part of performing our services, we may use artificial intelligence (AI), data analytics, and emerging technologies to enhance the efficiency, accuracy, and overall outcomes of our work. These technologies sometimes provided by third-party vendors - may be used to analyze data, generate reports, or assist us in delivering quality insights. By engaging our services, you acknowledge and consent to our use of AI and related technologies when deemed appropriate. While these tools enhance our capabilities, they are designed to complement not replace our professional judgement. Any significant findings or exceptions identified through the use of these technologies will be reviewed and validated by our team.

We are fully committed to safeguarding the confidentiality, integrity, and security of your information in compliance with applicable laws, regulations, and industry standards. When deploying AI or other related technologies, we engage reputable service providers that adhere to robust data protection measures, including encryption, anonymization (where applicable), and compliance with privacy laws (e.g., GDPR, CCPA). We do not store or transmit sensitive information through any AI platform unless it meets stringent data protection requirements. All data shared with us remains confidential and is used solely for purposes related to this engagement, in accordance with our professional obligations. Our confidentiality policies extend fully to AI systems, ensuring that no client data or sensitive information is accessed or used inconsistently with our professional responsibilities.

While AI and other technologies significantly streamline certain processes, they may have limitations, such as algorithmic biases, inaccuracies, or processing errors. We take reasonable precautions to mitigate such risks; however, we cannot guarantee that AI-generated outputs will be entirely error-free. We shall not be held liable for any inaccuracies resulting from such limitations.



PROPOSED FEES

Our fees are generally lower than other competing firms since we keep our overhead low; we follow a scientific audit approach, and we make extensive use of emerging technologies that allow us to conduct audits efficiently. Our policy is to provide you with exceptional service that meets and exceeds professional auditing standards at a competitive cost.

Summarized below are the professional fees for the District's auditing services for the FY's ending June 30, 2026 through June 30, 2028:

Audit Area - Description	FY 2026	FY 2027	FY 2028
<i>Professional fees:</i>			
Financial Statements Audit.....	\$ 20,000.00	\$ 21,000.00	\$ 22,050.00
<i>Total Fees</i>	\$ 20,000.00	\$ 21,000.00	\$ 22,050.00

- *We are well-equipped to perform audits on a remote basis. We will provide our audit services on a remote basis.*
- *Out-of-pocket expenses such as travelling cost will be charged on an actual basis, as and when incurred (if on-site visited).*
- *If a single audit is applicable, we will charge \$4,500.00 for the first major program and \$3,500.00 for each additional major program.*

Rates by Partners, Manager and Staff

Our Estimated Hours for FY 2026:			
Description - Team Composition	Est. Hours	Hourly Rates	Total
Managing Partner	18	\$195	\$ 3,510.00
Manager	36	150	5,400.00
Senior Auditor	53	100	5,300.00
Staff Auditor	74	75	5,550.00
Clerical Staff	4	60	240.00
<i>Total</i>	185		\$ 20,000.00

Rates for Additional Professional Services

We will perform additional work only if set forth in an addendum to the contract between the City and our firm. Our fees for the additional services, if required, will be based on the actual time spent by professional or administrative personnel at quoted hourly rates, specified above. Our standard hourly rates vary according to the degree of responsibility involved, and the experience level of the personnel assigned.



Proposal to Provide Professional Auditing Services

Manner of Payment

Progress billings will be sent on the basis of actual audit work completed during the course of the engagement. Interim billings do not cover a period of less than a calendar month. We view this work as being every bit as important and valuable as the work we perform for other clients, and we put our best people on it. Any consulting work you request will be performed at the same rates as our audit work.

We have provided you a fee estimate based on the following assumptions:

- The accounting records will be in balance and supported by appropriate documentation.
- The District's staff will provide the supporting schedules for all asset and liability accounts.
- The District's staff will provide general assistance, such as locating documents, typing confirmation requests, and coordinating meetings.



Proposal to Provide Professional Auditing Services

Benefits of Choosing Harshwal & Company, LLP

Harshwal & Company, LLP is recognized for its professionalism, integrity, and providing clients with effective resolutions for their unique circumstances and issues. Our firm prides itself on being able to provide personalized client services, and with that sentiment in mind, we have carefully chosen our engagement teams. Harshwal & Company, LLP's main objective is always to provide the District with solutions and directions, led by highly experienced and capable partners who can successfully implement the work and produce the results you expect. This philosophy and mindset allow us to provide a superior level of service.

We trust that this proposal has given you the information you need about the firm, the engagement team members, our overall audit approach, firm's cost-saving measures, and audit fees. We are committed to exceeding your expectations, and we look forward to bringing our experience and expertise to the District and providing you with the excellent level of service that you expect and deserve.

Inherent in our service is the on-going support, education, and advice to our clients. The comprehensive service includes:

- Email updates on all new and pertinent developments.
- A careful review of the effects of these new developments (if any), on your particular circumstances. If necessary, we will advise you on any changes needed in accounting procedures.
- We will meet with the Finance Department head at the beginning of the audit to advise on matters of particular interest. We will provide "best practices" for effective daily operations that will also provide information necessary for the financial statements.
- Throughout the audit, we will advise your accounting personnel on best practices for maximum efficiency in each major operational area.

"Keeping in touch with" is the hallmark of our service. You will receive phone calls, emails, and information through the Harshwal & Company, LLP portal on a consistent and regular basis.

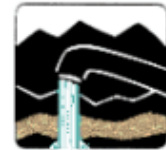




**FECHTER
& COMPANY**
Certified Public Accountants

Proposal to Provide Audit Services to

Sweetwater Springs
WATER DISTRICT



**Prepared by:
Scott A. German, CPA
Managing Shareholder**

May 29, 2026



Craig R. Fechter, CPA, MST
(1976 - 2022)

Proposal Requested by:

Board of Directors of Sweetwater Springs Water District

Proposal Publish Date: April 17, 2026

Proposal Due Date: May 29, 2026

Fechter & Company Representative with contact information:

Name: Scott A German, CPA
Office phone: (916) 333-5360
Cellular phone: (916) 709-4755
Email: ScottG@FechterCPA.com
Website: www.FechterCPA.com

Description of Requested Services:

Proposal for Financial Statement Audit Services.

Preparation of the Annual Financial Transactions Report to the State Controller

Period Covered:

For the Fiscal Years Ending: June 30, 2026; 2027; 2028

Statement of Confidentiality

This proposal and supporting materials contain confidential and proprietary business information of Fechter & Company. These materials may be printed or photocopied for use in evaluating the proposed project but are not to be shared with other parties.



Craig R. Fechter, CPA, MST
(1976 - 2022)

May 29, 2026

Board of Directors
Sweetwater Springs Water District
PO BOX 48
17081 Highway 116, Suite B
Guerneville, California 95446
Email: nking@sweetwatersprings.com

Fechter & Company, Certified Public Accountants, is pleased to present our proposal to provide financial statement audit services to the Sweetwater Springs Water District (the District). We believe the following pages provide an accurate overview of our qualifications, competence, and capacity to perform the audit services requested within the time frame required by the District.

We believe the following proposal outlines our understanding of your needs and the environment in which you work and are therefore in a unique position to provide you with high quality, insightful audit services.

This proposal is an irrevocable offer valid for 90 days after the date of the proposal. I am authorized to represent and to obligate the firm contractually to Sweetwater Springs Water District . We are located at 3445 American River Drive, Suite A, Sacramento, California 95864, and you can contact me by telephone at (916) 333-5360 or (916) 573-1809.

Thank-you for considering our proposal. We look forward to a long and successful working relationship with you and your management team.

Very truly yours,

A handwritten signature in blue ink, appearing to read 'Scott A. German', written over a horizontal line.

Scott A. German, CPA
Managing Shareholder



Craig R. Fechter, CPA, MST
(1976 - 2022)

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Firm Qualifications and Experience

Who we are

Fechter & Company, Certified Public Accountants is a professional corporation based in Sacramento, California. All resources dedicated to the audit and tax services will be based from this location.

Since April 2005, we have built a practice providing audit, tax, and business consulting to government agencies, non-profit organizations, and small businesses with annual budgets of less than \$25 million.

Personal Service

You receive a high level of personal service with easy access to professionals who can answer your questions and facilitate the audit process.

Efficient Processes

Our staff turnover is very low. As a result, you will have the same staff from year to year, resulting in a more efficient and effective use of your staff.

Experienced Auditors

From our staff of 8 CPA's and seasoned staff, 3-4 will be assigned to perform all audit procedures. From initial planning through fieldwork to financial statement preparation, our depth of experience will be evident.

Quality Control Review

Our peer review, including a review of a specific governmental engagement, is included with this proposal. Fechter & Company has never failed a peer review and has fully implemented all required quality control procedures. Our next peer review is due in 2026.

Firm Qualifications and Experience

License to Practice in California and Firm Standing

- Since 2005, our firm has been licensed as a certified public accounting firm by the California State Board of Accountancy.
- All key professional staff are properly licensed in California.
- Our firm has had no disciplinary action taken or pending since its inception in 2005.
- We have no prior substandard audit work or unsatisfactory performance pending with the State Board of Accountancy or other related professional organizations.

Independence

- Our firm is independent of the District as defined by generally accepted auditing standards and the U.S. General Accounting Office's Government Auditing Standards.
- All professional staff in our firm meet the independence requirements of the American Institute of Certified Public Accountants and the Government Auditing Standards, 2003 revision, published by the U.S. General Accounting Office.
- Our firm has no history or professional relationships with the District or its personnel that would compromise our independence.

Insurance

- We carry the requisite insurance coverage.
- A copy of our current Liability Insurance Certificate is included with this proposal.

Continuing Education

All of our staff are required to maintain their continuing education at levels necessary to provide services to governmental clients. We require a minimum of 40 hours of total education time each year, including 24 hours of government specific topics.

Firm Qualifications and Experience

Technology and Data Security

For a Firm our size, Fechter & Company takes effective use of technology very seriously by partnering with Thomson Reuters for the following audit tools:

- Engagement Manager – Audit workflow management and processing tools.
- Guided Assurance – Audit methodology tools.
- CoCounsel – Artificial Intelligence tools used for research and analysis of large documents and agreements.
- AI Analyze – Allows us to connect to various software programs and perform detailed analysis and sample selection. *Used only with client permission.*
- AI Test – Allows us to automate some detailed testing allowing our staff to perform more critical analysis of controls and results.

Fechter & Company takes data security very seriously. To that end:

- All laptop computers are secured with strong passwords, multifactor authentication and biometrics where available which is enhanced with advanced cyber security software.
- All data is secured behind advanced firewalls, all service providers supply us with positive SOC reports
- All staff take monthly training to keep them alert for phishing and other data security issue

Our firm leverages our partnership with Thomson Reuters to provide access to the advanced research tools and other resources helping us to proactively inform our clients about potential changes in accounting legislation and standards.

Remote Work Capabilities

We have the capability of performing your audit 100% remotely. However, we believe that there is often value in seeing our client's staff and facilities to place the numbers we audit in context.

Since 2018, our firm has been working to improve our ability to work on audits in a remote environment. Not only has this process been a benefit to our staff by providing them with more flexibility and work/life balance, it has allowed us to be more efficient in how we work with our clients.

- Our audit software, Engagement Manager, is securely accessed through services provided by Thomson Reuters. We have access to your audit file from wherever we are.

Firm Qualifications and Experience

- Thomson Reuters GoFileRoom allows us to securely accept files from clients through the ClientFlow portal, place documents directly in our audit file and provide access to documents to all that need them.
- Emphasis on Data Security. All of the systems are protected by strong enforced passwords which follow federal security standards. This is supported by the following security systems:
- Strong Password manager: All staff are required to use our password manager for all Firm and Client passwords.
 - Our password manager allows for random passwords up to 100 characters in length protected in a “vault” that locks each individual entry with a 256-bit encryption key supported by multifactor authentication procedures.
 - Passwords are changed routinely and changes are monitored by management.
 - Phishing security prevention and training. All staff are required to take monthly micro-trainings on phishing and other security risks.

Other Affirmations

- We know of no conflicts of interest with the District or any of its personnel.
- We will notify you with any changes that occur with our peer review or license status.

Statement on Outsourcing

Many accounting firms, faced with the current CPA shortage, are outsourcing work to overseas locations.

We believe California based government agencies and non-profits should work with California professionals.

As a result, ***WE DO NOT OUTSOURCE WORK TO FOREIGN COUNTRIES.***



Engagement Staffing

Engagement Partner

Mr. Michael Fink, CPA will lead the audit. Mr. Scott German, CPA and Ms. Joanne Berry, CPA will provide alternate primary partner and independent review of the files to assure the highest quality product.

Engagement Manager

Mr. Joshua Jackson, CPA or Stephanie Rogers, CPA will be the in-charge accountant with new staff as needed.

We recognize the District's need for staff consistency. You will work with the same principals and whenever possible the same staff each year.

Relevant Experience and References

Similar Engagements with Local Governments

This is a representative list of California governmental agencies our firm has served over the last three (3) years. Contacts and email addresses will promptly be provided upon request.

Approximately 65% of our audit clients are governmental entities.

- Carpinteria-Summerland Fire Protection District
- Carpinteria Sanitary District
- Ojai Sanitary District
- Montecito Fire Protection District
- Clarksburg Fire Protection District
- El Dorado LAFC
- Biggs-West Gridley Water District
- Placer County Resource Conservation District
- Rio Alto Water District
- Mckinney Water District
- Mercy Spring Water District
- North Coast County Water District
- Rural North Vacaville Water District
- Alpine Fire Protection District
- East Contra Costa Irrigation District
- Pinyon Pines Water District
- East Side Mosquito Abatement District
- South Lake County Fire Protection District
- Sylvan Cemetery District
- Bayshore Sanitary District
- Turlock Mosquito Abatement District
- Fair Oaks Cemetery District
- Davis Public Cemetery

Relevant Experience and References

References from Similar Type Agencies

Rio Alto Water District Cottonwood, California	Round Valley County Water District Covelo, California
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Contact information:

Martha Slack, General Manager
22099 River View Drive
Cottonwood, California 96022
(530) 347-3835
mslack@rawd.org

Scope of audit work:

Annual audit of the financial statements.
Hours Annually: 110

Partner: Mike Fink, CPA

Fiscal Years Completed:

2023-2025 2026 in progress

Contact information:

Imil Ferrara, General Manager
PO BOX 535
Covelo, California 95428
(707) 792-2115
rvcwdmanager@gmail.com

Scope of audit work:

Annual review of the financial statements.
Hours Annually: 65

Partner: Scott German, CPA

Fiscal Years Completed:

2025 2026 in progress

Rural North Vacaville Water District Vacaville, California
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Contact information:

Patrick Sweeney, General Manager
PO Box 5097
Vacaville, California 95696
(707) 447-8420
pjsweeney@rnvwd.com

Scope of audit work:

Annual audit of the financial statements.
Hours Annually: 120

Partner: Mike Fink, CPA

Fiscal Years Completed:

2023-2025 2026 in progress

Fees and Expenses

Standard Hourly Billing Rates for Professional Personnel

	Professional Fees Per Hour	
	Standard Quoted	
Partner	\$ 325	\$ 260
Manager	\$ 275	\$ 220
Professional Staff	\$ 175	\$ 140
Clerical/Support Staff	\$ 75	\$ 60

Total All-Inclusive Maximum Price Proposed Fee Schedule

	Hours	Hourly Rate	3-Year Period			Optional 2-Year	
			2025	2026	2027	2028	2029
Base audit fees:							
Partner	9	\$ 260	\$ 2,340	\$ 2,504	\$ 2,679	\$ 2,893	\$ 3,096
Manager	52	\$ 220	11,440	12,241	13,098	14,145	15,136
Professional Staff	42	\$ 140	5,880	6,292	6,732	7,271	7,780
Clerical/Support Staff	9	\$ 60	510	546	584	631	675
Total base audit fees	112		\$ 20,170	\$ 21,582	\$ 23,093	\$ 24,940	\$ 26,686
Onboarding fee			2,400	-	-	-	-
Net professional Fees			\$ 22,570	\$ 21,582	\$ 23,093	\$ 24,940	\$ 26,686
Plus allowance for out-of-pocket expenses (Note 1)			1,500	1,600	1,700	1,800	1,900
Total all-inclusive maximum price fee			\$ 24,070	\$ 23,182	\$ 24,793	\$ 26,740	\$ 28,586

Omits pennies so some rounding errors are present.

Note 1 - Expenses are invoiced as incurred at actual amounts, this is our best estimate of what we expect to incur at the time of proposal. Expenses will be invoiced at actual up to this amount.

The above fees anticipates that your books and records will be audit ready on scheduled dates. Should there be additional unanticipated work to be completed, rescheduling as a result of your staff's time, or other situations that require additional time on our part, will result in additional fees. While not requested in the RFP, we can also prepare the state controllers report of annual financial transactions under a separate engagement for an additional fee which would be \$1,800 in 2026.

You will be notified of any change in fees prior to us performing additional work.

Audit Process Overview

The following provides an overview of our audit process. It is imperative for you to understand that each client and each fiscal year presents the possibility for unique situations and challenges. Our planning procedures are geared to making sure we identify risks to be addressed at the beginning of the engagement.

Requirements Requested in the Proposal

The District is requesting that the auditor express an opinion Sweetwater Springs Water District's presentation of its financial statements in accordance with accounting principles generally accepted in the United States of America using Generally Accepted Audit Standards. Unlike the previous year audit, the District **IS** requesting the auditor to follow Yellow Book audit standards and issue a report on the Districts internal control.

The engagement will be divided into the following segments:

The engagement will be divided into the following segments:

- Phase 0: Client Acceptance and Onboarding
- Phase 1: Audit Planning
- Phase 2: Evaluation and Testing of Internal Controls and Compliance
- Phase 3: Fieldwork/Substantive Testing
- Phase 4: Reporting/Wrap-up

Phase 0: Client Acceptance and Onboarding

Based on the representations your agency has provided us through the RFP process, we have prepared this proposal for your review and approval. Should we be the successful proposer, we will then begin our onboarding process. The onboarding process includes the follows procedures:

- Obtain permission to contact your prior auditors.
- Obtain confirmation from the prior auditor of the reason for them being replaced, disagreements between them and management and if there are any issues they are aware of that would preclude us from accepting you as a client.

Audit Process Overview

- Issue our engagement letter summarizing the terms of the audit as outlined in this proposal.
- We will also request various workpapers from the prior auditor to facilitate the continuity of presentation. Normally we request:
 - Grouped trial balance
 - Recorded adjustments
 - Fixed Asset and Debt roll forwards
 - Prior year internal financial statements, general ledger and trial balance.
- Begin the process to set up the audit file, import the prior year numbers and reconcile to the issued financial statements.

Phase 1: Audit Planning

Planning includes obtaining an understanding of the entity and its environment, including its internal controls, making an initial assessment of audit risks, new situations, determining materiality and developing the overall extent of our procedures and the timing of the engagement work.

Audit planning typically consists of the following procedures performed by the engagement team:

- Update our understanding of the District's current situation
- Planning meetings with District personnel
- Review new accounting pronouncements
- Review new or updated District policies and procedures
- Identify federal and state awards
- Review minutes of District's Board
- Develop preliminary risk assessments and audit plan
- Communicate audit request list and timeline to the District

Audit Process Overview

Laws, Regulations and Contracts

An integral task during our planning of the District's audit, we will determine the extent of testing for various laws and regulations. Determination of which areas to test are based on review of enabling legislation at the District, County and State level and review of any federal and state grants for appropriate compliance requirements. We will also consult with District management and staff to identify any contracts or agreements that are in place that may have a significant impact on the financial statements and adjust our audit plan accordingly.

Risk Assessment

During the audit planning phase, the audit team develops an audit plan utilizing a risk-based audit approach. Starting with a detailed review of the potential risk of material misstatement, we customize audit programs targeting areas of higher risk.

During this planning phase, we will work management and staff at the District to identify areas of higher risk, as well as other areas that they may want us to focus on during our audit.

Required Client Participation

Based on the requirements of our audit plan, we will also provide the District with a list of schedules, reconciliations and documents to be compiled by the District's staff that we will require to be ready **before** we will start final audit procedures. Any delay in receipt of this information will delay the audit completion.

Communication with Board and Management Personnel

In addition to meeting with management and staff, we will **communicate directly** with the District's Board members to explain our respective responsibilities, identifies risks and request members notify us of any concerns or additional areas of audit emphasis they may want us to pursue.

Audit Process Overview

Phase 2: Evaluation and Testing of Internal Controls and Compliance

Phase 2 typically consists of 1-2 days to evaluate and tests of internal controls, commonly referred to as interim audit testing. This phase is typically performed by the audit manager and seniors as well as one to two staff members onsite. Following completion of this phase, we will make any final adjustments to the audit process based on the work completed.

Procedures normally consist of the following:

- Reviewing and evaluating the District's internal control structure
 - Review policies and procedures
 - Conduct interviews with various staff members
 - Review the District's Information Technology environment
- Meet with members of the District Board and staff individually to discuss audit risks
 - Identify key controls in significant transaction classes
 - Review adopted budgets and budget amendments
 - Perform walkthroughs and tests of controls
 - Purchasing and disbursement procedures
 - Revenue collection and reconciliation with the County
 - Payroll and pension

Internal Controls

Effective internal controls are vital to the District's operating environment to ensure compliance with both financial and nonfinancial objectives. Our evaluation of internal controls includes reviewing adopted policies as well as formal and informal communications with various District employees. These discussions allow the audit team to evaluate any deviations in practices from policy. As part of the evaluation process, we will make both formal and informal recommendations for improvements based on any weaknesses that are identified.

The audit planning phase includes evaluating significant transaction classes, identifying what could go wrong, and key controls in place to address these identified risks. Our internal control testing includes testing that these key controls are operating effectively to either prevent or detect any of the identified risks. The internal control testing also includes tracing the individual transaction through the District's systems to ensure the proper reporting objectives are met.

Audit Process Overview

Our controls evaluation and testing include obtaining an understanding of the computer software used by the District and tracing sample selections through the system to determine the desired control outcomes are being achieved. We may request read-only audit access to the District's Financial Management Software to verify the accuracy of postings to the system for our testing selections. Additionally, we will employ the system throughout the audit to query data and run reports for analysis. As our audit technology progresses, we will begin to leverage the benefits of Artificial Intelligence tools to help us analyze more transactions for potential errors and fraud in the time we have available, thus providing you with higher quality audit results without increases in fees.

After controls have been documented, evaluated and tested, we will finalize the District's audit plan. Audit programs will be tailored to fit the specifics of the District's accounting processes and systems. The Firm's workpaper management software allows for real-time updates and customization of audit programs as additional risks are identified during the audit process.

Other phase 2 considerations

Sampling

Fechter & Company has developed sample sizes and sampling techniques under the guidelines of generally accepted auditing standards, as well as governmental auditing standards. Random statistical samples are generally used for control testing. Additionally, more targeted, stratified sampling techniques are used in selection of purchasing transactions to ensure all levels of the District's purchasing policy requirements are tested.

Sampling for Compliance Testing

Similar to our sampling techniques for general audit procedures, sampling will also be used for testing compliance, including single audit testing when necessary. Fechter & Company follows audit guidance for sampling, including sample size determination, appropriate sample population and attributes to be tested. To provide for an efficient single audit process, dual-purpose tests of controls and compliance are often used in single audit testing to limit the volume of documents that the District must provide to the auditors for review.

Audit Process Overview

Phase 3: Fieldwork/Substantive Testing

Substantive testing is performed by all members of the engagement team with direct manager involvement followed by partner review.

Below is a summary of various substantive testing procedures that may be used:

- Detailed testing of transactions and balances
- External confirmations of account balances
- Sampling of significant account activity
 - Capital asset additions and deletions
 - Accounts payable payments near year end
 - Manual journal entries
 - Revenues and receipts near year end
 - Disbursements and expense testing
- Review and testing of bank reconciliations
- Verify compliance with relevant California Statutes
- Verify compliance with debt covenants
- Review fund balance and net position for proper classification
- Verify inventory of vaults
- Compare activity to the County reports
- Perform detailed analytical procedures
- Detailed testing of grants, including single audit testing, when necessary

To provide an efficient and effective audit for the District, our substantive audit procedures will focus on areas of higher risk, be based on internal control testing, and preliminary testing in Phases 1 and 2.

The engagement partner and manager perform workpaper reviews during fieldwork to ensure all questions and documentation are completed prior to the end of substantive testing. Our goal is to complete substantive testing with as few open items as possible when we complete fieldwork.

Our firm structure allows for the majority of audit work to be completed by staff with managers and partners involved in all aspects of the District's audit process.

Audit Process Overview

Other phase 3 considerations

Type and extent of analytical procedures

Analytical procedures allow us to consider the context of the numbers and how they related to other audit areas. We will use analytical procedures in all areas of the audit. Initially, we will perform analytical procedures to assist us in identifying areas of risk for which substantive procedures will be performed. For certain areas, especially revenues and expenses, we will also utilize analytical procedures as part of our substantive testing. In the final stages of the audit, we will use analytical procedures as part of our final review of the audit to make sure the financial statements “make sense”.

Phase 4: Reporting

Reporting is typically performed by the engagement partner and manager.

Below are the various reporting procedures to be completed:

- Draft financial statements and footnote disclosures
- Draft audit and compliance reports
- Complete Internal Independent Quality Review
- Present management letter to management, including exit conference
- Present final annual report to District Board

The District has identified two areas that they will not comply with generally accepted accounting principles. Specifically, the District has elected to not apply *GASB Statement No. 68 - Accounting and Financial Reporting for Pensions* and *GASB Statement No. 75 - Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* as a result our opinion will be appropriately modified for these GAAP departures.

Report preparation also includes the completion of a disclosure checklist to ensure all required financial disclosures are complete and meet governmental accounting standards. Our independent quality review is done to provide a detailed, technical review of all reporting requirements.

During the reporting process, we will develop our management letter. Our process to produce a meaningful management letter is to review the District’s processes and internal controls to identify any compliance violations to include in the letter. Additionally, our staff will work with management to identify any areas of weakness or ways to improve the District’s internal control structure. These comments are discussed with management prior to finalizing the letter.

Audit Process Overview

Report finalization and final analysis

Prior to finalizing the financial statements, we will perform a second comparison of current year results with prior year results and budgetary expectations to actual results. Performing these tests subsequent to the audit work provides additional assurance that the financial statements are free of material misstatement.

Report delivery and Board of Director's presentation

We will deliver our report in person or via video conference systems, to the Board of Directors. We will also attend a board meeting as requested to answer questions that the Board may have. Our aim is to create an open line of communication between our firm and your organization so the Board feels comfortable asking for help with any questions or issues that may arise during the year.

Identification of potential problems

While we do not anticipate problems, we know that changes in circumstances occur. We believe it is imperative that we anticipate any major audit problems that will cause delays in issuance of the audit report and plan for them. We will commit to issuing our final reports in a timely and efficient manner, provided we can successfully navigate potential difficulties summarized below:

Based on prior experiences, the following difficulties may cause delays:

- New accounting or GASB standards.
- Confirmations that we repeatedly send to confirmation sources, such as long-term debt, cash or grant confirmations.
- Failure of client personnel to respond to our questions and needs in a timely manner.
- Books that are not appropriately closed and require numerous adjustments.

Audit Process Overview

Steps to address anticipated issues

In order to address these frequent issues, below are steps that we attempt to take with each client:

- Proactively inform you of major GASB standard changes that will take place in future years.
- We attempt to tackle confirmations as early as we can in the audit process. Confirmations are an integral part of every audit and must be pro-actively managed. We attempt to start this process early on and then we automatically follow up with each confirmation source every couple of weeks. If we do not hear back from a source after a couple of attempts, we will follow up with you or plan for the performance of alternative procedures which may result in additional fees.
- We understand that nearly every audit results in a set of open items. We also understand that client staff are busy with their important day-to-day jobs. We attempt to follow up on open items regularly to make sure requests are fulfilled and work to alleviate any unnecessary requests.
- If we encounter serious delays in prior years, we will follow up with District staff well before an audit is scheduled to make sure we are able to assist where necessary to assure proper closing of the books.

Proposed Schedule

While the final schedule will be worked out with you and your staff each year, we anticipate the following to be representative of our proposed schedule:

Phase 0:	Client Acceptance and Onboarding	Award to July
Phase 1:	Audit Planning	Award to July
Phase 2:	Evaluation and Testing of Internal Controls and Compliance	August -September
Phase 3:	Fieldwork/Substantive Testing	September - October
Phase 4:	Reporting/Wrap-up	October -November

Peer Review Results

Following the death of our Founder, the Firm experienced various difficulties in completing our 2023 Peer Review. The Firm has implemented a new quality control system as a result of our 2023 Peer Review.



Report on the Firm's System of Quality Control

To Fechter & Company, CPAs
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 Fechter & Company, CPAs, (the firm) in effect for the year ended March 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/presssummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of the applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selection and Considerations

Engagements selected for review included audits performed under *Government Auditing Standards*, and compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

-1-

Deficiencies Identified in the Firm's System of Quality Control

We noted the following deficiencies during our review:

Although the firm's quality control document properly identifies the requirement for monitoring, the firm was not aware of guidance requiring the performance of monitoring on an annual basis. If the firm's monitoring had been performed on an annual basis, the deficiencies noted below may have been discovered and corrected.

The firm's quality control policies and procedures address engagement performance and documentation procedures using a third-party practice aid. While the firm has reliable third-party practice aids, they did not use them effectively. This contributed to governmental and not-for-profit audit engagements, including audits performed under *Government Auditing Standards* and compliance audits under the Single Audit Act, did not conform to professional standards in all material respects in the areas of independence, risk assessment, analytical review, documentation of certain audit procedures performed and for a compliance audit under the Single Audit Act, documentation of testing specific to a compliance audit, including fraud considerations. For several review engagements, documentation of expectations as it relates to analytical review was missing and one review engagement did not properly document management inquiries. This resulted in these engagements not being performed in accordance with professional standards.

Opinion

In our opinion, except for the deficiencies previously described the system of quality control for the accounting and auditing practice of Fechter & Company, CPAs in effect for the year ended March 31, 2023, 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*. Fechter & Company, CPAs, has received a peer review rating of *pass with deficiencies*.

October 26, 2023

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SWEETWATER SPRINGS WATER DISTRICT

TO: Board of Directors

AGENDA NO. V-B

FROM: Eric Schanz, General Manager

Meeting Date: July 2, 2026

SUBJECT: Discussion/Action regarding SB 827 Fiscal and Financial Training Webinar for Local Agency Officials

RECOMMENDED ACTION:

Discussion of the June 17,2026 live webinar for SB 827 Fiscal and Financial Training

FISCAL IMPACT: None.

DISCUSSION: SB 827 expands required training for local officials to include 2 hours of fiscal and financial training every two years. The new training requirement became effective on January 1, 2026. Training content covers areas such as budgeting, capital finance, debt management, pensions, cash management, investments, procurement and contracting, and related reporting requirements.

On June 17,2026 Directors Robb-Wilder and Lapinski as well as the General Manager and the Administrative Manager attended the CSDA live webinar for SB 827 Fiscal and Financial training. Those that attended the webinar will provide a report on the training provided by CSDA.

SWEETWATER SPRINGS WATER DISTRICT

TO: Board of Directors

AGENDA NO. V-C

FROM: Eric Schanz, General Manager

Meeting Date: July 2, 2026

Subject: Board Committee Reports

RECOMMENDED ACTION:

Receive updates from active Board committees.

FISCAL IMPACT:

Varies.

DISCUSSION:

This item is a standing placeholder for any Board committee updates that have not been addressed in a separate item.

Ad Hoc Committees:

FY 2026-27 Budget Committee- *(Dir. Schaap/Tran)*

This committee is responsible for assisting staff with the budget and rates development for the FY 2026-27 Budget. Make recommendations to the Board.

District Policies Review- *(Dir. Robb-Wilder/Schaap)*

This committee is charged with reviewing and updating the necessary sections of the Policies and Procedures Manual.

SWEETWATER SPRINGS WATER DISTRICT

TO: Board of Directors

AGENDA NO. VI

FROM: Eric Schanz, General Manager

Meeting Date: July 2, 2026

Subject: GENERAL MANAGER'S REPORT

RECOMMENDED ACTION: Receive report from the General Manager.

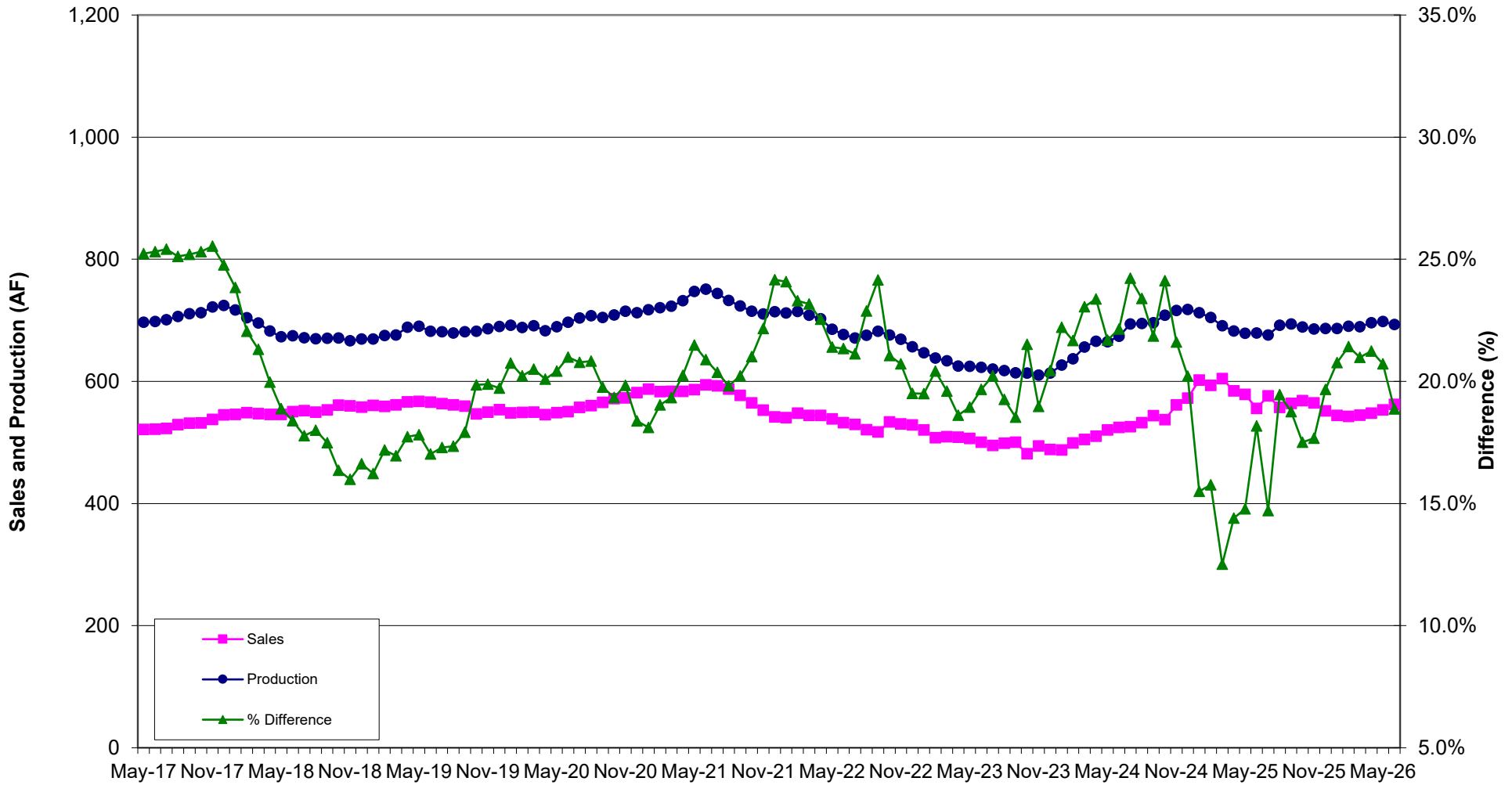
FISCAL IMPACT: None

DISCUSSION:

- 1. Laboratory Testing/ Regulatory Compliance:** Water quality tests confirm that all SSWD water meets all known State and Federal water quality standards.
- 2. Water Production and Sales:** Water sales in May were 15,125 units (Monte Rio cycle). Water sales are slightly higher than last year. Total combined Monte Rio and Guerneville water production for May was 57.98 AF (Figure 1).
- 2. Leaks:** There were a total of 7 water main repairs in May requiring 42 work hours and 6 Service line repairs requiring 38 hours in total (Figure 2). There were 3 water main repairs in Guerneville, 1 in Monte Rio and 3 in Rio Nido. There were 4 service line repairs in Guerneville and 2 in Monte Rio.
- 4. Guerneville Rainfall:** Total cumulative rainfall to the end of May was 37.14 inches (Figure 3). Last year cumulative rainfall was 52.80 inches by the end of April.
- 5. In-House Construction Projects:** May projects included:
 - Installed new 1-inch service line at 14569 Bay Avenue.
 - Installed new 1-inch service line at 14686 Northern Ave.
 - Installed flushing valve at end of 2-inch line on Notoma Drive.
 - Metron Meter change outs.
- 6. Gantt Chart:** The Gantt Chart is updated for May 2026 (Figure 4).
- 7. Grants:** CDBG grant funding for Wright Drive Phase I in the amount of \$759,183 is approved and the agreement was approved during the April Board meeting.

- 8. Wright Drive:** Permit Sonoma has reviewed and approved the site plan for the project. With the site plan approved, bidding for the project can start. The pre-construction bird survey is in progress to meet the terms of the grant.
- 9. School House and Villa Grande Driveway Repair:** The Driveway to Villa Grande has been completed. The driveway to the Schoolhouse Tank is scheduled for the middle of July.
- 10. Metron Meter Register Installation:** The installation of meter registers has made good progress since starting April 9th. As of the end of June about **1250**-meter registers have been installed.
- 11. Villa Grande Emergency Radio Antenna Project Update:** A site visit is planned for after July 4th holiday.

**Figure 1. Water Production and Sales 12 Month Moving Averages
Sweetwater Springs Water District Since May 2017**



**Figure 2. Sweetwater Springs Water District Main and Service Pipeline Breaks
Moving Annual Average Since May 2015**

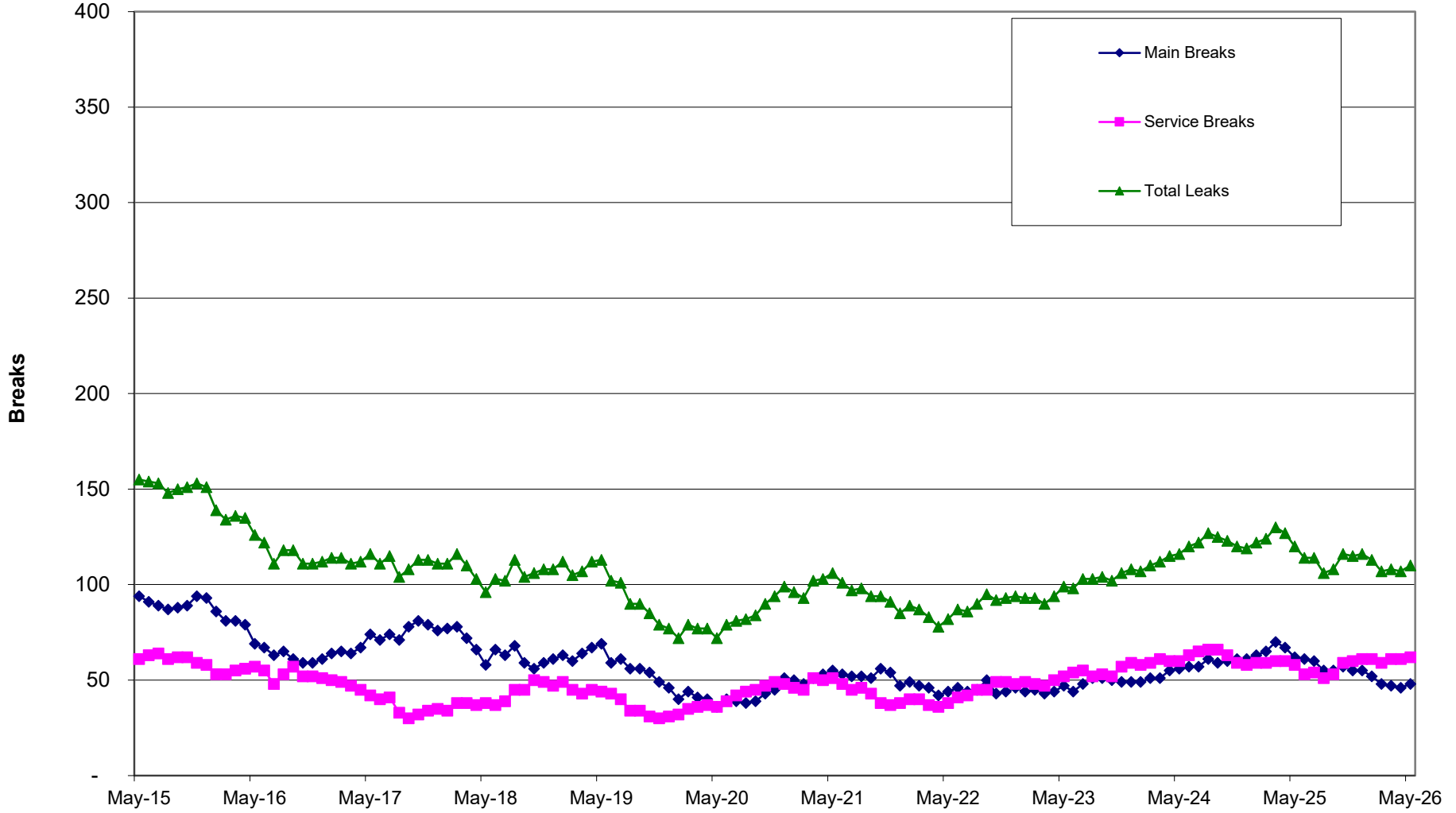
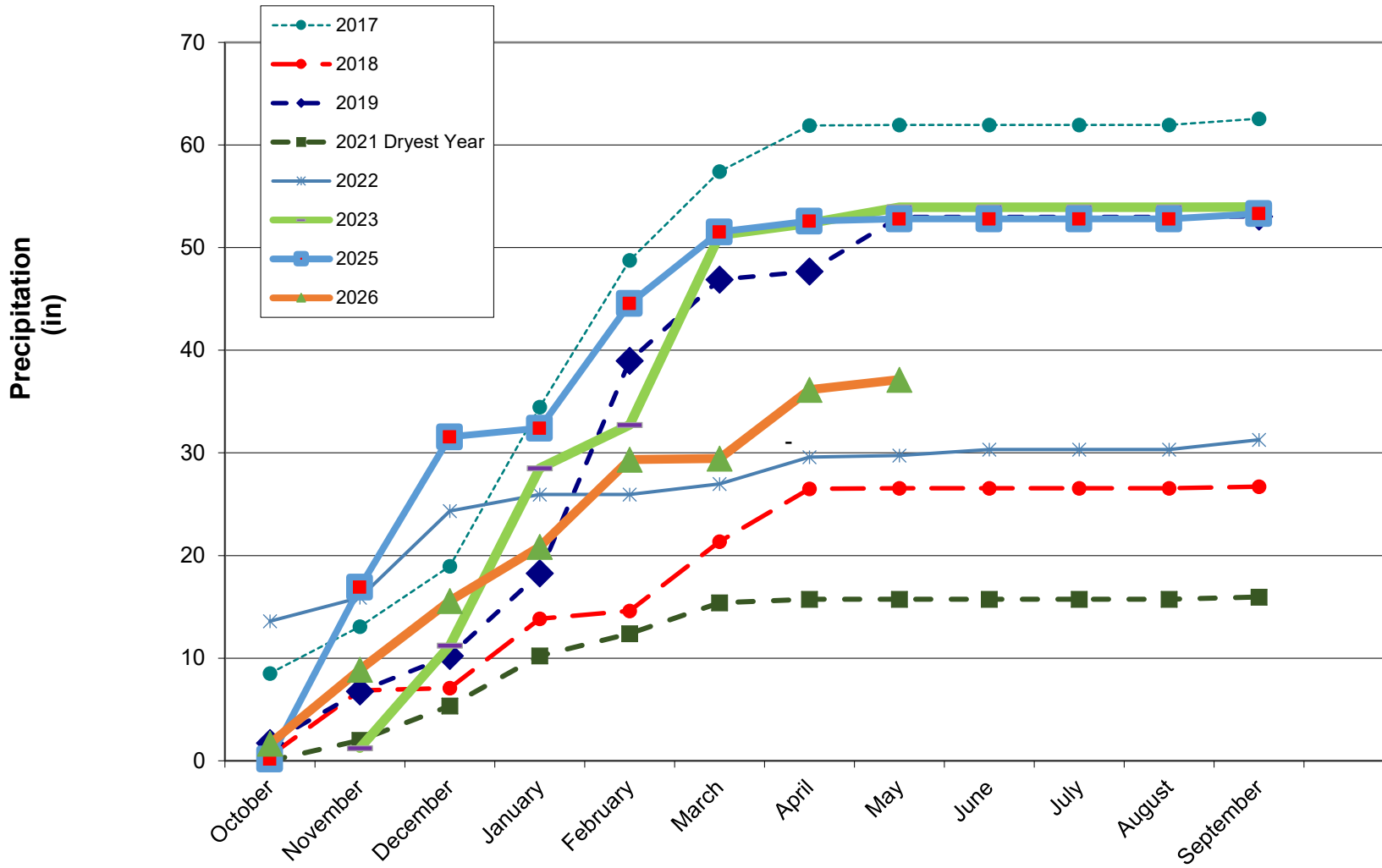


Figure 3. Guerneville Cumulative Monthly Rainfall



NUMBER OF WATER UNITS SOLD FY 25 - 26

	FY01-02	FY02-03	FY03-04	FY04-05	FY05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26
JULY	34,371	26,447	26,355	33,578	22,195	27,469	27,147	28,091	21,035	17,808	20,061	22,850	25,890	22,074	16,377	19,044	19,608	20,255	19,273	22,297	21,558	20,306	17,833	18,396	18,687
AUGUS	39,803	37,750	42,080	41,615	37,799	41,863	37,202	37,907	34,878	32,328	28,486	33,190	29,163	32,208	26,070	26,811	29,485	28,325	27,419	28,582	26,302	22,555	24,231	26,990	29,876
SEPTEN	33,723	34,532	36,056	35,309	29,823	35,984	31,721	32,753	30,320	29,673	26,091	29,829	26,157	24,091	21,678	22,893	24,037	25,805	24,886	27,175	22,746	21,271	21,933	20,858	22,884
OCTOBI	40,672	34,063	37,008	38,553	38,707	37,900	36,493	34,938	32,282	32,334	32,091	33,727	31,628	27,724	24,606	29,333	29,495	32,827	27,310	30,099	24,731	31,859	23,693	32,581	30,868
NOVEM	28,272	28,729	26,973	27,839	26,680	24,076	24,444	25,746	23,111	24,160	21,350	22,218	20,729	19,489	20,101	19,462	21,884	21,351	22,640	23,173	17,984	16,472	15,777	22,606	16,931
DECEMI	25,380	27,758	27,283	25,508	23,925	25,550	21,556	24,762	21,116	20,802	20,299	22,818	23,452	21,256	20,873	18,070	21,297	20,468	22,288	25,982	21,110	20,372	17,713	24,034	20,806
JANUA	16,091	19,287	16,799	15,416	16,127	15,862	13,309	14,631	14,764	13,734	14,645	16,242	16,316	11,914	12,727	13,676	14,146	15,335	12,925	15,529	15,062	11,588	11,270	14,449	13,703
FEBRU	21,697	23,010	20,689	19,695	22,716	20,963	18,647	21,199	19,233	18,386	16,641	18,372	20,967	17,770	17,189	16,504	17,693	16,950	17,284	15,506	18,727	13,139	18,122	19,340	20,354
MARCH	17,207	15,092	17,374	14,985	15,456	16,693	14,556	14,417	14,414	12,387	12,569	13,884	13,772	12,351	13,058	12,315	11,657	12,653	12,827	12,846	11,236	11,980	14,557	10,173	11,613
APRIL	17,728	19,527	21,406	21,089	18,825	21,047	19,227	18,414	17,611	17,129	17,936	17,914	17,053	16,636	17,748	16,809	16,279	18,547	16,886	17,038	17,024	16,685	18,958	14,442	16,706
MAY	19,118	16,237	19,793	16,372	13,921	15,402	15,721	15,861	14,273	14,134	14,880	15,075	14,514	16,120	14,217	13,083	13,011	13,319	14,602	15,866	13,375	12,354	12,750	11,250	15,125
JUNE	29,799	27,074	28,882	22,512	24,108	25,457	29,211	26,259	19,143	20,871	23,765	26,850	22,092	20,436	19,020	19,198	21,220	20,612	21,453	24,720	21,975	19,426	21,153	27,306	0
Total	323,861	309,506	320,698	312,471	290,282	308,266	289,234	294,978	262,180	253,746	248,814	272,969	261,733	242,069	223,664	227,198	239,812	246,447	239,793	258,813	231,830	218,007	217,990	242,425	217,553