

**ISLA VISTA
COMMUNITY SERVICES DISTRICT**

PROFESSIONAL AUDIT SERVICES PROPOSAL

For Fiscal Years Ending June 30, 2018 – June 30, 2022

Submitted By:

Moss, Levy & Hartzheim LLP
2400 Professional Parkway, Suite 205
Santa Maria, CA 93455
Phone: 805.925.2579
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Submitted On:

May 8, 2019

Contact Person:

Ronald A. Levy, CPA
rlevy@mlhcpas.com

ISLA VISTA COMMUNITY SERVICES DISTRICT
AUDIT PROPOSAL
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Attention: Jonathan Abboud
Isla Vista Community Services District
970 Embarcadero Del Mar, Suite 101
Goleta, CA 93117

We are pleased to respond to the Isla Vista Community Services District's (the District) Request for Proposal for independent auditing services. We have prepared our proposal to address each specification included in the District's Request for Proposal.

After 62 years in public accounting and more than 41 years of performing nonprofit and local governmental audits, it is extremely gratifying to witness the continued growth of Moss, Levy & Hartzheim LLP. The firm has evolved from a one-person operation to a regional public accounting firm with offices in Beverly Hills, Santa Maria, and Culver City with clients throughout the State of California, as well as thirty-one other states. We and the entire staff are pleased with not only the continuing development of the firm, but also the progress and economic health of our clients. We understand that governmental accounting is a specialized industry with its own accounting standards and requirements and that is why we strive to constantly improve the quality of our professional services. This degree of dedication coupled with our ability to inform our clients of any new accounting and auditing issues is paramount to our success.

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

It is our understanding that we will be responsible for expressing an opinion on the Isla Vista Community Services District's financial statements in conformity with accounting principles generally accepted in the United States of America. It is also our understanding that we will be responsible for issuing the following:

1. An auditor's opinion letter on the fair presentation of the financial statements of the District in accordance with auditing standards generally accepted in the United States of America.
2. A Management Letter addressed to the Board of Directors of the Isla Vista Community Services District, setting forth recommendations for improvements in the District's accounting systems.
3. We will communicate in a letter to the General Manager any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the District's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. "Non-reportable conditions" discovered by us will also be communicated in the "Management Letter".
4. We will make immediate, written notification to the Board President and General Manager of all irregularities and illegal acts or indications of illegal acts of which we become aware.
5. Preparation of the annual State Controller's Report.

We will make all communications to the District as required by the audit standards under which the engagement is performed. Those communications include, but are not limited to:

1. The auditors' responsibility under auditing standards generally accepted in the United States of America.
2. Significant accounting policies.
3. Management judgment and accounting estimates.
4. Significant audit adjustments.
5. Other information in documents containing audited financial statements.

6. Disagreements with management.
7. Management consultation with other accountants.
8. Major issues discussed with management prior to retention.
9. Difficulties encountered in performing the audit.
10. Errors, irregularities, and illegal acts.

All work papers and reports will be retained, at our expense, for a minimum of three years (or the retention timeframe established by the professional standards, whichever is longer) unless the firm is notified in writing by the District of the need to extend the retention period. The work papers are subject to review by state and county agencies and other individuals designated by the District. Accordingly, the work papers will be made available upon request.

In addition, we will respond to the reasonable inquiries of successor auditors and allow successor auditors to review work papers.

All adjusting journal entries made by us will be discussed and explained to the designated personnel prior to recording.

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

1. Preliminary audit entrance conference with staff – May 16
2. Detailed audit plan – May 17
3. Audit fieldwork – May 23-24
4. Exit conference with staff – May 24
6. Draft of Financial Statements & Management Letter – June 14
7. Issue Audit Report and final Management Letter – within three days of the District's final approval of these documents
8. Present and discuss annual financial statements with the Board – Date of District's choice

Minimal assistance of the District's staff is required during the course of the audit, however, we ask that the District provide the following: cooperation in answering questions, requested audit confirmations, bank reconciliations, trial balance at June 30, 2018, detailed general ledger for the fiscal year, and other original documentation supporting amounts and disclosures in the financial statements.

This proposal is a firm and irrevocable offer until July 8, 2019.

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

Ronald A. Levy, CPA
Partner
2400 Professional Parkway, Ste. 205
Santa Maria, CA 93455
(805) 925-2579
rlevy@mlhcpas.com

Sincerely,


Ronald A. Levy, CPA

ISLA VISTA COMMUNITY SERVICES DISTRICT

AUDIT PROPOSAL

INDEPENDENCE

Moss, Levy & Hartzheim LLP is independent of the Isla Vista Community Services District and its component units, as defined by auditing standards generally accepted in the United States of America.

LICENSE TO PRACTICE IN CALIFORNIA

Moss, Levy & Hartzheim LLP is a properly licensed certified public accounting firm in the State of California, license # 5863. All certified public accountants engaged in the audit of the District are licensed to practice in the State of California and have received at least the minimum number of continuing professional education hours required by the State Board of Accountancy to perform audits under professional standards.

FIRM QUALIFICATIONS AND EXPERIENCE

Moss, Levy & Hartzheim LLP is a minority owned regional firm that performs audits of entities throughout the State of California. The firm currently employs 31 professionals and has annual gross revenues between 5.0 and 5.5 million dollars. Eighty-four percent of the 31 total employees are women or belong to an ethnic minority. The firm has three offices in California: Beverly Hills, Santa Maria, and Culver City.

The firm is in good standing with both the America Institute of Certified Public Accounts and the California Society of Certified Public Accountants.

The audit work will be completed by staff from our Santa Maria office.

The Santa Maria office is currently staffed by six certified public accountants (five partners, and one manager). In addition, the office employs three senior accountants, four staff accountants, and two administrators.

The District will have one partner and one alternate partner assigned to the audit at all times. In addition, a manager, supervisor, and one or two staff accountants will be assigned on a full-time basis to the audit from the Santa Maria office. The Isla Vista Community Services District will also have a computer specialist assigned to the audit on a full-time basis. This individual assists the audit team in documenting the computer system internal control structure.

Please see *Appendix C - Current and/or Recently Completed Governmental Audits*.

PARTNER, SUPERVISORY, AND STAFF QUALIFICATIONS AND EXPERIENCE

It is the firm's policy to have our partners involved in the management function of our audits. Having multiple partners involved in the engagement allows the District to receive immediate responses to questions about accounting and audit topics, concerns, and recommendations.

Mr. Ronald Levy will be the partner in charge of the District's audit. Mr. Levy will have primary responsibility for the audit. Mr. Levy will be responsible for final review of the District's audit report, financial statements, and the State Controller's Report. Mr. Levy will also be responsible for addressing any questions or concerns that arise during the fiscal year.

Mr. Craig Hartzheim will be the alternate partner assigned to the audit. As alternate partner, it is his responsibility to be familiar with the District, its staff, the audit, and any special problem areas of the District in the event that Mr. Levy is unavailable.

Mr. Adam Guise will be the manager assigned to the audit. As the manager, Mr. Guise will oversee the day to day operations of the audit and will review all audit areas. Mr. Guise will be at the District for 100% of the fieldwork. He performs in-house training for governmental auditing staff members and is in charge of keeping the firm updated on aspects of governmental accounting and auditing issues.

**ISLA VISTA COMMUNITY SERVICES DISTRICT
AUDIT PROPOSAL**

**PARTNER, SUPERVISORY, AND STAFF QUALIFICATIONS AND EXPERIENCE-
continued**

Mr. Luis Najera will be the senior assigned to the audit. As the senior, it will be Mr. Najera's responsibility to oversee the staff accountants, do preliminary reviews of audit sections, and to perform more difficult audit sections.

Mr. David Ortiz will be the Information Technology Director assigned to the audit. Mr. Ortiz has extensive knowledge in auditing EDP functions. Mr. Ortiz will also perform the statistical sampling procedures for the audit. Also, he will document and test the internal control structure of the computer systems.

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

The firm will maintain staff continuity on the engagement throughout the term of the contract, barring any terminations, illnesses, or other unforeseen circumstances. At the request of the District, any Moss, Levy & Hartzheim LLP employee assigned to the audit can be removed and replaced by another qualified employee. Moss, Levy & Hartzheim LLP has an advantage in that there is relatively low turnover in employees, as can be seen on individual resumes, and therefore the firm will not use the District as a training ground for its employees.

Please see *Appendix A – Resumes* for each individual's resume.

SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENT ENTITIES

Please see *Appendix B – References*.

SPECIFIC AUDIT APPROACH

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

1. *AICPA Industry Audit Guide for Local Governments,*
2. *AICPA Audit Standards,*
3. Laws of the State of California,
4. Generally Accepted Accounting Principles,
5. Our firm's own additional standards and procedures.

The audit will be conducted in accordance with auditing standards generally accepted in the United States of America.

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

ISLA VISTA COMMUNITY SERVICES DISTRICT

AUDIT PROPOSAL

SPECIFIC AUDIT APPROACH -continued

Our audit will begin when it is convenient for the District's staff. We estimate this date to be in May to perform audit planning and fieldwork. Upon acceptance of the audit proposal, the engagement partner or manager will contact your Administrative Services Manager to discuss the scope and timing of the annual audit, to review any accounting issues known at that time, to prepare audit confirmations, and to address any concerns or questions you may have about the impending audit.

We will schedule approximately four days of fieldwork each fiscal year. We will utilize the prior fiscal year's financial statements and our learned knowledge of your systems to determine materiality for the different audit sections. Each fiscal year, we will select a sample of transactions to determine to what extent the systems are functioning as described to us. The extent of our sample size will depend upon our assessment of the internal control structure. The selection of transactions for testing will be made using a combination of random, systematic, and haphazard sampling techniques. We will identify the strength of the systems upon which we can rely in planning our substantive tests. Our internal control review will meet all the requirements of the AICPA Statement on Auditing Standards (SAS) No. 55, *Consideration of the Internal Control Structure in a Financial Statement Audit*, as amended by SAS Nos. 78 and 99, *Consideration of Fraud in a Financial Statement Audit*. We will also perform preliminary analytical review procedures using the prior fiscal year's audited financial statements.

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

- (a) Minutes of the Board of Directors with special attention to: indications of new income sources, including state and local grants; expenditure authorizations and related disbursements, including any special or restrictive provisions; authorization for bank or other debt incurred; awards to successful bidders; authorization for new leases entered into; changes in licenses, fines or fees; and authorization for significant new employees hired,
- (b) New agreements and amendments to new agreements including but not limited to: grant agreements; debt and lease agreements; labor agreements; joint venture agreements; and other miscellaneous agreements,
- (c) Administrative Code, and
- (d) Investment and/or Endowment Policies.

The objective in testing transactions for compliance with laws, regulations, and the provisions of contracts and grant agreements is to express an opinion on whether the District has complied, in all material respects, with applicable compliance requirements, noncompliance with which could have a material effect on each major program. In selecting audit samples for purposes of tests of compliance, we will plan our tests to support a low assessed level of control risk. We will select transactions from each program or area that requires testing. The selection of transactions to test is based on the auditors' professional judgment.

In addition to the work above, we will perform an analytical review of all significant balance sheet and revenue and expense accounts, which includes a comparison of prior fiscal year financial statements and current fiscal year budget, to the fiscal year-end trial balance.

The primary objective of the year-end audit work is to audit the final numbers that will appear in the District's financial statements. Our fieldwork includes procedures required under SAS No. 99, *Consideration of Fraud in a Financial Statement Audit*. We will also maintain compliance with SAS Nos. 103-112 during the fiscal year ended June 30, 2019. These procedures significantly changed the way auditors approach audits and are required for audits with a fiscal year ended beginning after December 31, 2006. This will entail a risk-based audit approach that will increase the time spent on audit planning. Standards also require interviews with audit committee members (if applicable), and/or members of the board of directors and management.

We will also perform audit procedures such as:

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

ISLA VISTA COMMUNITY SERVICES DISTRICT

AUDIT PROPOSAL

SPECIFIC AUDIT APPROACH -continued

SAS No. 99, *Consideration of Fraud in a Financial Statement Audit*, impacts both the planning and the performance of the audit. In planning, the audit team will discuss how and where the financial statements might be susceptible to material misstatement due to fraud. To determine this, we will inquire of management, consider results of analytical procedures, and consider other fraud risk factors. We will review the results of our inquiries and identification of potential fraud areas on a daily basis to ensure compliance with SAS No. 99.

We have extensive knowledge in auditing computer systems. We have assisted numerous clients with the implementation of accounting software and database systems. This assistance has provided our firm with a thorough background in computer systems in both software applications, and auditing such systems. It is our policy to have a computer specialist as part of the audit team. This individual assists the audit team in documenting the computer system's internal control structure and highlighting strengths and weaknesses relating to the computer structure of the District.

Moss, Levy & Hartzhiem LLP uses networked laptop computers for audit fieldwork that connect to our office computer network via the internet. Software used by our staff includes Word, Excel, PPC Engagement Manager, and AuditWare for financial statements preparation. The firm employs a paperless audit approach. We will request the majority of the audit schedules and information electronically.

As part of the audit, we will compose a management letter, informing you of required audit disclosures, and noting certain observations or recommendations that we feel will assist you in strengthening internal control, and/or gaining efficiency in conducting your daily operations. The management letter is intended to be a helpful tool for management based on our experience, and never a critique of operations or management. The management letter is provided to management in draft form, and is subject to revision and approval, prior to issuance.

We will retain working papers and reports at our expense for a period of five years. In addition, we will make our working papers available, upon your request, to any oversight District or successor auditor, if any.

If selected, we will not delegate or subcontract our responsibilities without prior written consent to the Isla Vista Community Services District. We will maintain insurance coverage throughout the course of the professional service agreement and provide evidence of coverage.

COST OF SERVICES

All out of pocket expenses are included in the fee and no additional costs will be passed on to the Isla Vista Community Services District. The Isla Vista Community Services District is, however, expected to provide adequate working space, access to a copier and internet access. We will provide all items and equipment, including laptop computers, scanners, calculators, and office supplies.

The maximum annual audit fees are as follows:

Fiscal Year Ended June 30, 2018: \$4,500
Fiscal Year Ended June 30, 2019: \$5,500
Fiscal Year Ended June 30, 2020: \$5,700
Fiscal Year Ended June 30, 2021: \$5,900
Fiscal Year Ended June 30, 2022: \$6,105


ISLA VISTA COMMUNITY SERVICES DISTRICT
AUDIT PROPOSAL

COST OF SERVICES -continued

Special audit work as requested by the District will be performed at the stated discounted hourly rates. However, no extended services will be performed unless they are authorized in the contractual agreement, or in an amendment to the agreement.

Partner	\$	115
Manager	\$	85
Senior Accountant/Supervisory Staff	\$	65
Staff Accountant	\$	55
Clerical	\$	40
Computer Specialist	\$	60

Respectfully submitted,


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

APPENDICES

ISLA VISTA COMMUNITY SERVICES DISTRICT

APPENDIX A - RESUMES

RONALD A. LEVY, CPA – PARTNER

- California licensed CPA with 41 years of audit experience with governmental entities.
- Partner in charge of all governmental audits, currently including 30 municipal audits (including Redevelopment Agency & Single Audits), 29 school district audits, and 62 special district audits.
- Has assisted governmental clients with year-end closings, key position interviews, preparation of award winning CAFRs, TDA audits, and preparation of State Controller's Reports.
- Honored as CPA of the year (2006) by the Santa Barbara Chapter of the California Special Districts Association.
- Has met or exceeded all continuing education requirements, including recent courses in:

2018, 2017, and 2016 Governmental Accounting Conferences
2018, 2017, and 2016 School District Conferences
GASB Statement No.34 Training Conference
Compliance Auditing, Audit Sampling and Concluding the Audit
Audits of State and Local Governments
Governmental Accounting Update
The Single Audit Act
Auditor's Reports on Audits of Local Governments
Planning a Governmental Audit Engagement

- Member of the following:

California Society of Municipal Finance Officers
American Institute of Certified Public Accountants
California Society of Certified Public Accountants
California Association of School Business Officials
Kiwanis Club

- A Bachelor of Science degree from Oregon State University conferred in 1977.
- Taught accounting courses at a branch of LaVerne College and Chapman College.
- Knowledgeable about all areas of tax law.

ISLA VISTA COMMUNITY SERVICES DISTRICT

APPENDIX A - RESUMES

CRAIG HARTZHEIM, CPA – PARTNER (ALTERNATE)

- California licensed CPA with 30 years of audit experience with governmental, non-profit, and commercial entities.
- Engagement partner for governmental and non-profit audits (Beverly Hills office), currently including 40 special district audits (including Los Angeles County Flood Control District and the County Sanitation District of Los Angeles County), 12 school districts and related audits, and 17 municipal audits.
- Has assisted governmental clients with year-end closings, key position interviews, preparation of award winning CAFRs, and preparation of State Controller's Reports.
- Has met or exceeded all continuing education requirements, including recent courses in the following:

2018, 2017, and 2016 Governmental Accounting Conferences
2018, 2017, and 2016 School District Conferences
Audits of States and Local Governments
Preparing Governmental Financial Statements
GAAS Guide
Other Comprehensive Basis of Accounting (OCBOA) Statements
Audit Standards Update
Implementing SAS No. 112
Implementing SAS No. 114
Auditing Update
Grants Management

- A Bachelor of Science degree in Accounting from Marquette University conferred in 1982.
- Member of the following:
 - American Institute of Certified Public Accountants
 - California Society of Certified Public Accountants
- Knowledgeable about all areas of tax law including non-profit and payroll tax issues.

ISLA VISTA COMMUNITY SERVICES DISTRICT

APPENDIX A - RESUMES

ADAM GUISE, CPA – PARTNER (MANAGER)

- California licensed CPA with 12 years of audit experience with governmental, non-profit, and commercial entities.
- A Bachelor of Science degree in Business Administration with concentrations in Public Accounting and Financial Management from California Polytechnic State University, San Luis Obispo.
- Current audit manager for 7 cities, 4 school district audits, 9 special districts, and 3 non-profit organizations. Some of the audits managed are:

City of Buellton

City of Goleta

Montecito Water District

Los Osos Community Services District

Oceano Community Services District

Santa Barbara County Association of Governments

- Has assisted governmental clients with year-end closings, preparation of award winning CAFRs, TDA audits, and preparation of State Controller's Reports.
- Has met or exceeded all continuing education requirements, including recent courses in the following:

2018, 2017, and 2016 School District Conferences

2018, 2017, and 2016 Governmental Accounting Conferences

Audits of State and Local Governments

Single Audits of Governmental Entities

Internal Control Over Governmental Financial Reporting

Advanced Fraud Techniques

California Ethics: Making Ethical Decisions in the Practice of Public Accounting

- Previous work experience included 2 years auditing publicly traded corporations with an international public accounting firm.

ISLA VISTA COMMUNITY SERVICES DISTRICT

APPENDIX A - RESUMES

LUIS NAJERA – SENIOR

- 2 years of audit experience with governmental, non-profit, and commercial entities.
- A Bachelor of Science degree in Business Administration with a concentration in Public Accounting from California Polytechnic State University, San Luis Obispo.
- Has audited 14 school districts, 26 special districts, and 8 cities, including the following audits:

Montecito Water District
Oceano Community Services District
Vandenberg Community Services District
Mosquito and Vector Management District
Goleta Cemetery District

- Senior for various governmental audits managed by Adam Guise.
- Has met or exceeded all continuing education requirements, including recent courses in the following:

2018 Governmental Accounting Conferences
2019 and 2018 School District Conferences

DAVID ORTIZ – INFORMATION TECHNOLOGY DIRECTOR

- Eighteen years of audit and computer experience with governmental entities.
- A Bachelor of Science degree in Business Administration with a concentration in Public Accounting from California Polytechnic State University, San Luis Obispo.
- Extensive knowledge of:

Network design and implementation
Network maintenance and troubleshooting
Network security
Microsoft, Mac, and Linux operating systems
Database systems
Various accounting programs

ISLA VISTA COMMUNITY SERVICES DISTRICT

APPENDIX B - REFERENCES

CITY OF GOLETA

Audit of comprehensive annual financial statements, preparation of State Controller's Report
2018 to present

Contact: Luke Rioux, (805) 562-5508

Email: lrioux@cityofgoleta.org

130 Cremona Drive, Suite B, Goleta, CA 93117

LOS OSOS COMMUNITY SERVICES DISTRICT

Audit of basic financial statements, preparation of State Controller's Report
2013 to present

Contact: Renee Osborne, (805) 528-9379

Email: rosborne@losososcsd.org

2122 9th Street, Suite 110, Los Osos, CA 93402

MONTECITO WATER DISTRICT

Audit of basic financial statements, preparation of State Controller's Report
2016 to present

Contact: Daryl Smith, (805) 969-2271

Email: dsmith@montecitowater.com

583 San Ysidro Road, Montecito, CA 93108

OCEANO COMMUNITY SERVICES DISTRICT

Audit of basic financial statements, preparation of State Controller's Report
2017 to present

Contact: Carey Casciola, (805) 481-6730

Email: carey@oceanocsd.org

1655 Front Street, PO Box 599, Oceano, CA 93475

CITY OF OJAI

Audit of basic financial statements, preparation of State Controller's Report
2012 to present

Contact: Rudy Livingston, (805) 646-5581

Email: livingston@ojaicity.org

401 S. Ventura Street, Ojai, CA 93023

ISLA VISTA COMMUNITY SERVICES DISTRICT

APPENDIX C - CURRENT AND/OR RECENTLY COMPLETED GOVERNMENTAL AUDITS

SANITATION DISTRICTS

Cayucos Sanitary District
County Sanitation Districts of LA County -
All 25 Districts
Encina Wastewater Authority
Orange County Sanitation District-Internal audits

WATER/IRRIGATION DISTRICTS

Foothill Municipal Water District
Main San Gabriel Basin Watermaster
Montecito Water District
North Marin Water District
Valley County Water District
Valley of the Moon Water District

RESOURCE CONSERVATION DISTRICT

Cachuma
Monterey County

UTILITY DISTRICT

Georgetown Divide Public Utility District

AMBULANCE SERVICES DISTRICTS

Cambria Community Healthcare District
North Coast Emergency Medical Services

FIRE PROTECTION DISTRICTS

Cayucos Fire Protection District

CEMETERY DISTRICTS

Atascadero Cemetery District
Carpinteria Cemetery District
Guadalupe Cemetery District
Lompoc Cemetery District
Oak Hill Cemetery District
San Miguel Cemetery District
Santa Margarita Cemetery District
Santa Maria Cemetery District

BUILDING AUTHORITY

County of San Diego Regional Building Authority

COMMUNITY SERVICES DISTRICTS

Cambria CSD
Cuyama CSD
Groveland CSD
Los Alamos CSD
Los Osos CSD
Oceano CSD
Vandenberg Village CSD

RECREATION AND PARK DISTRICTS

Conejo Recreation and Park District
Mountains Recreation and Conservation
Authority
Pleasant Valley Recreation and Park District
Rancho Simi Park and Recreation District

TRANSPORTATION DEVELOPMENT ACTS

Arroyo Grande
Atascadero
Brawley
Calexico
El Centro
Grover Beach
Holtville
Paso Robles
San Luis Obispo Council of Governments
Santa Barbara County Association of Governments
Santa Cruz County Regional Transportation
Commission
South County Area Transit
Transportation Authority of Marin County
Transportation Authority of Monterey County

TRANSIENT OCCUPANCY TAX AUDITS

Arroyo Grande
Bellflower
Bishop
Calexico
Carmel
Greenfield
Ojai
Santa Maria
Whittier

OTHER PUBLIC SCHOOL ENTITIES

Academia Semillas Del Pueblo Charter School
East Bay Regional Occupational Program
Family Partnership Charter School
Garr Academy of Mathematics and Entrepreneurial
Studies
Santa Barbara County Special Education Local
Plan Area
Pacoima Charter School
Santa Ynez Valley Charter School
Southern California Regional Occupational Center
Stella Academy
Synergy Charter School
Tri-Valley Regional Occupational Program

ISLA VISTA COMMUNITY SERVICES DISTRICT

APPENDIX C - CURRENT AND/OR RECENTLY COMPLETED GOVERNMENTAL AUDITS

CITIES

Adelanto
Arcata
Arroyo Grande
Atascadero
Bellflower
Brawley
Buellton
Calabasas
Calexico
Camarillo-Internal control audits
Clayton
County of San Diego Redevelopment Agency
Dinuba
El Cerrito
Eureka
Fillmore
Fort Bragg
Goleta
Greenfield
Grover Beach
Gustine
Healdsburg
Holtville
Imperial
Lathrop
Lemon Grove
Lompoc
Lynwood
Oakdale
Ojai
Pacifica
Paradise
Paso Robles
Santa Maria
Susanville
Taft
Tracy
Watsonville
Whittier
Winters
Yuba City

PUBLIC FINANCING AUTHORITIES

The majority of our municipalities issue debt through an established public financing authority.

COUNTIES

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

SCHOOL DISTRICTS

Acton-Agua Dulce Unified School District
Ballard School District
Bellflower Unified School District
Beverly Hills Unified School District
Blochman Union School District
Bradley Elementary School District
Buellton Union School District
Carpinteria Unified School District
Cayucos Elementary School District
Coast Unified School District
Cold Spring School District
College Elementary School District
Cuyama Joint Unified School District
Eastside School District
El Segundo Unified School District
Garvey School District
Goleta Union School District
Graves School District
Heber School District
Hope Elementary School District
Hughes-Elizabeth Lakes Union School District
Keppel Union School District
Lagunita School District
Lakeside Joint School District
Los Alamos Elementary School District
Los Olivos Elementary School District
Magnolia Union School District
Manhattan Beach Unified School District
Meadows Union School District
Mission Elementary School District
Monrovia Unified School District
Montecito Union School District
Mulberry School District
Novato Unified School District
Pacific Elementary School District
San Ardo Elementary School District
San Lucas Elementary School District
San Miguel School District
Santa Rita Union School District
Shandon Unified School District
Solvang Elementary School District
Temple City Unified School District
Templeton Unified School District
Torrance Unified School District
Vista del Mar Elementary School District
Westmoreland Elementary School District
Washington School District

ISLA VISTA COMMUNITY SERVICES DISTRICT

APPENDIX C - CURRENT AND/OR RECENTLY COMPLETED GOVERNMENTAL AUDITS

OTHER DISTRICTS

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