



**PREPARED BY**

LSL, LLP

Certified Public Accountants

License Number 2584

## **Proposal Presented to the City of Needles, California**

### **Accounting and Consulting Services**

Date of Submission: July 22, 2025

Valid for 90 Days

#### **Authorized by**

**Kelly Telford, CPA, Partner**

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# LETTER OF TRANSMITTAL

July 22, 2025

Jill Taura  
Finance Director - Interim  
City of Needles  
817 Third Street  
Needles, CA 92363

[financedirector@cityofneedles.com](mailto:financedirector@cityofneedles.com)

Dear Ms. Taura,

**LSL, LLP** (“LSL”) is pleased to present our proposal for accounting and consulting services. We value the opportunity to present our professional qualifications to the City of Needles and demonstrate why our services are second to none.

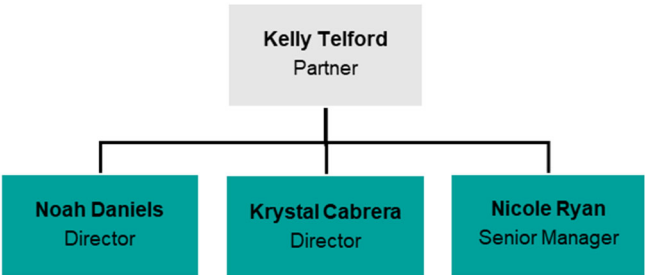
LSL has a well-established history of delivering outstanding services to government entities. We provide auditing, accounting, and consulting services to more than 100 municipal clients across the country, such as cities, counties, water and electric utilities, and special-purpose government agencies. Our proposal highlights our firm’s strength and stability, along with our demonstrated experience, knowledge, passion, and creative problem-solving capabilities as a leader in the field of governmental accounting and auditing. Our dynamic team is comprised of top talent within the industry, and with our comprehensive government experience, and our dedication to providing personalized experiences for each of our clients, we believe you will find that LSL is one of the best-qualified accounting firms to provide these services.

## SCOPE OF SERVICES AND DELIVERABLES

We understand you are seeking a qualified firm to assist with analysis over year-end close in a Supervisor capacity. LSL has a structured, well-tested approach to providing accounting services. Our goal is not to replace your team but become a part of it. Our team is willing and ready to provide assistance in strategic areas that allow your team to focus on the day-to-day while allowing us to take care of more complex tasks that cannot be done by other team members. The detailed scope and any related deliverables are described in Appendix A – Scope and Deliverables.

## QUALIFICATIONS AND PERSONNEL

Our dedicated team of professionals have a combined 60 years of expertise working in and with government agencies. Key members of our team and their requisite experience is listed below. Detailed resumes of our management team are included below. Additional information regarding the other members of the team are available upon request.





**Kelly Telford, CPA, Partner**

Kelly is a respected leader in public finance and is known for being a change agent and thought leader in organizational strategy. She has developed her expertise in accounting and auditing, financial forecasting, budget development, public utilities, investment management, grant management, human resources, and information technology, including ERP implementations. She has taught classes for GFOA and CSMFO and has presented at annual conferences for GFOA, CSMFO and GFOAA.

Kelly has a wealth of experience in both public accounting and local government. She has previously served as Finance Director for the cities of Costa Mesa and Seal Beach as well as the Los Angeles Community Development Agency.

Kelly has a proven track record of helping agencies identify operating inefficiencies assisted in departmental reorganizations, identify internal control challenges, completing year-end close procedures, and serving as an outsourced Finance Director. Her practical recommendations are instrumental in helping our team and our clients achieve a high-quality and efficient audit while providing valuable feedback for organizational improvements.



**Noah Daniels, CPA, CPFO, Director**

Noah has extensive experience in municipal finance departments, gained through both his work as an auditor and his work in local government agencies. As a director, he combines his strategic problem-solving approach with firsthand knowledge of our client's operations, allowing him to understand their needs and serve as a trusted partner and extension of their departments. Noah's expertise has been instrumental in helping government agencies maximize the use of their existing resources to meet a broader range of priorities.

As the Finance Director for the City of Rancho Cucamonga, Noah's strategic leadership was instrumental in replacing an outdated financial system (Workday), enhancing efficiency and accuracy. He was responsible for designing fiscal policies, including debt management, special district funding, and reserve policies, to ensure efficiency, compliance, and adherence to government regulations.



**Krystal Cabrera, MSA, CPA, Director**

Krystal is a former auditor with extensive consulting experience, leveraging her expertise in government audits and accounting to assist clients with month-end close, year-end close, and audit readiness. She has successfully supported numerous organizations in navigating complex financial processes, ensuring compliance, and preparing for audits. Her consulting work has provided her with deep insights into client needs, enabling her to tailor solutions that improve financial accuracy and efficiency.

As a key member of the training team, Krystal has played an instrumental role in developing strategies for implementing new GASB pronouncements. Her expertise spans various areas of accounting services, including grant reconciliation, pension and OPEB reporting, and the implementation of GASB 96 for subscription-based IT arrangements.



### **Nicole Ryan, CPA, Senior Manager**

Nicole is an accounting professional specializing in financial reporting, account reconciliation, and process improvement. Known for her expertise in accounting, auditing, budget development, public utilities, and managing complex financial operations, Nicole has successfully led teams in ensuring accuracy and compliance in financial statements, implementing internal controls, and streamlining accounting procedures. She has extensive experience in navigating the challenges of reconciling high-volume accounts, including those without subsidiary ledgers, and has consistently delivered timely and accurate financial reports for both internal and external stakeholders. Nicole has taught classes for various firms and has presented at the annual conference for NYGFOA.

She possesses an in-depth understanding of the intricacies involved in managing government agency finance and accounting departments. She enjoys collaborating with clients to develop tailored solutions for enhancing their internal systems and procedures.

As you can see, LSL is uniquely positioned to assist our clients as our team is comprised of government industry experts who have worked in local governments themselves. Our team understands the complexities of government accounting and can ensure your accounting is accurate and well maintained. In addition, our team has implemented ERP systems as both consultants and as members of local government which allows us to design policies and procedures with accounting in mind.

Also, having a team that has worked in local government, we can assist with other projects you may need such as training and support of finance department staff, evaluations of efficiencies in the department and assessments to help determine where staff capacity exists, and serving as a backup for day-to-day transaction processing such as utility billing, accounts payable and payroll.

LSL does not subcontract work but often has personnel working outside of the US. All staff assigned have extensive experience providing auditing and/or accounting services for cities, counties, and special-purpose government agencies. Our educational programs are designed to provide our team members with the knowledge and skills necessary to deliver high-quality services to our clients. We offer a variety of training opportunities, including those provided by CalCPA, AICPA, Government Audit Quality Center, and GFOA.

The LSL team is comprised of top talent within the industry with comprehensive experience beyond governmental audit, accounting, and advisory services. When you partner with LSL, you gain access to the experience, knowledge, and resources of our entire team, including our consulting and technology teams. We are committed to helping finance departments thrive by providing the guidance, tools, and services that foster lifelong success for your finance team. We encourage our clients to tap into our full professional team of industry and product experts for your full-service consulting, staffing, and financial report automation solutions.



**Financial &  
Compliance Audits**



**Consulting,  
Staffing & Training**



**Technology & RPA**

## COST PROPOSAL AND PAYMENT TERMS

Our professional fee for the services outlined above and in Appendix A – Scope and Deliverables will be at the firm's standard rates plus out of pocket expenses. Our fees are based on the time required by the individuals assigned to the engagement, the complexity of the work to be performed, as well as any out-of-pocket expenses. Due to the nature of these services, LSL recommends an hourly on-call contract be established to allow for as little or as much assistance as necessary.

Our standard hourly rates are as follows:

| LSL 2025 Hourly Rates |       |
|-----------------------|-------|
| Title                 | Rates |
| Group Training        | \$450 |
| Partner               | \$390 |
| Director              | \$320 |
| Senior Manager        | \$290 |
| Manager               | \$250 |
| Supervisor            | \$210 |
| Senior Accountant     | \$190 |
| Experienced Staff     | \$160 |
| Staff Accountant      | \$140 |
| Clerical              | \$120 |

Additional circumstances may arise that could impact the total cost including, but not limited to, increase in scope, issues encountered with the timely delivery, availability, quality, or completeness of the information you provide to us, changes in your personnel or operations that impact our services or other unanticipated items that arise during our engagement and that require additional time to complete the agreed-upon services. You agree that you will deliver all records requested and respond to all inquiries made by our staff to complete this engagement on a timely basis. You agree to pay all fees and expenses incurred whether or not we issue deliverable(s). Should these circumstances exist, our team will communicate with staff prior to time being incurred.

Any non-personnel-related costs will be billed and reimbursed as they are incurred, if necessary. Progress bills will be sent monthly on the basis of hours of work completed during the course of the engagement plus out-of-pocket expenses incurred in accordance with the firm's proposal.

The rates above are effective through December 31, 2025. Rates increase annually on January 1 based upon market rates for similar services and generally range between 3% to 7%.

## ADAPTING TO A REMOTE WORKING RELATIONSHIP

LSL is fully equipped with software and communication tools to support a remote process. We leverage Microsoft Teams to easily connect over a video call in a face-to-face setting, giving us the ability to share screens and information in real-time. Additionally, having the customizable *LSL CaseWare Cloud Portal* makes the exchange of secure information easy and painless. LSL is also accustomed to working in our client's financial software solutions in a remote environment, taking advantage of VPN connections and remote desktops. In an effort to reduce costs for our clients, our team has become accustomed to working remotely using remote desktop technology. It is anticipated that the work would be performed entirely remotely. If onsite time is required, this can be discussed on a case-by-case basis.

## CONCLUSION

Our collective experience in local government accounting backed by our comprehensive understanding of all facets of municipal government operations has resulted in our development of efficient procedures and a streamlined work plan approach, which we believe makes LSL one of the best-qualified teams to perform this engagement.

Our proposal is a firm and irrevocable offer for **90 days** following the closing date for the receipt of proposals. For this proposal, Kelly Telford, CPA, Partner, is authorized to make representations for our firm. She can be reached by phone at (714) 458-5292 or by email at [Kelly.Telford@lsicpas.com](mailto:Kelly.Telford@lsicpas.com).

Very truly yours,

*LSL, LLP*

## LSL PROFILE

LSL provides auditing, accounting, and consulting services to over 100 municipal clients, including cities, counties, water and electric utilities, and special-purpose government agencies. Generally, our government sector services break down into the following major classifications: attestation, compliance, consulting, outsourced accounting and reporting, year-end close assistance, interim staffing, strategic planning, and tax services.

Our extensive experience in local government accounting has led to the development of efficient procedures and a comprehensive understanding of all finance department operations, including federal and state grant programs. Our work plan approach takes full advantage of accumulated experiences, which we believe sets LSL apart.

Our dynamic team of industry experts holds extensive experience providing services to a full range of government entities. We lead seminars and training courses on introductory government accounting, preliminary views on financial reporting, internal control risk assessments, and all GASB updates and best practices.

## HISTORY AND SIZE

LSL is a limited liability partnership and is not a wholly owned subsidiary of a parent company. LSL was established in 1929 and has grown as a leader in the government sector. Our full-service accounting firm is headquartered in Irvine, California, with a dynamic team of 15 partners, 2 principals, and 150 employees.



Ranked #17 on the  
Orange County  
Business Journal's  
CPA Firm Book of Lists



Established in 1929



15 Partners



150 employees  
(and growing!)

## LOCATION

LSL is a multi-location firm with formidable resources that provides a personal feel and hands-on client experience.

### Our Offices



#### Irvine, CA - Headquarters

500 Technology Drive, Suite 350  
Irvine, CA 92618  
Phone: (949) 829-8299

#### Sacramento, CA

2151 River Plaza Dr., Suite 150  
Sacramento, CA 95833  
Phone: (916) 503-9691

#### The Woodlands, TX

21 Waterway Avenue, Suite 30089  
The Woodlands, TX 77380  
Phone: (936) 828-4587



## ACCOUNTING TODAY REGIONAL LEADER

LSL has again been recognized as an Accounting Today Regional Leader in 2025. The list ranks the top CPA firms that have shown exceptional growth, embraced technology, and who ‘think outside the box’ when providing solutions.



## OUR CORE VALUES

As we continue to grow and evolve, we recognized our core values needed to grow and change with us. Our values weren't decided on by management and handed down, every member of the LSL team worked together to share what values matter most to us. From there, we came up with the following five core values that embody how we approach each other, our work, and our clients.



PURSUE EXCELLENCE



LOVE WHAT YOU DO



LEAD WITH INTEGRITY



ACCOMPLISH MORE  
TOGETHER



FORWARD THINKING

## BEST OF ACCOUNTING AWARD

LSL delivers high-quality service and has consistently secured the ClearlyRated *Best of Accounting* award. This exclusive program awards accounting firms who demonstrate high-level service of excellence within the accounting industry and solely leverages statistically validated survey responses from our clients.



4.7 based on 646 ratings

## TRAINING AND SEMINARS

LSL regularly leads seminars and training courses on introductory governmental accounting, preliminary views on financial reporting, internal control risk assessments, and all GASB updates and best practices, which are made available to our clients for additional information and continued support. For upcoming webinars, please visit <https://slcpas.com/webinars/>.

## LICENSE TO PRACTICE

LSL is a limited liability partnership and is not a wholly owned subsidiary of a parent company. LSL is a public accounting firm licensed by the State of California, Department of Consumer Affairs, as a Public Accounting Partnership. Under [Section 901.461](#) of the State of Texas Public Accountancy Act, LSL is authorized to practice in the State of Texas as an out-of-state firm. We are also members of the American Institute of Certified Public Accountants. All key staff to be assigned to this engagement are or will be licensed by the State of California to practice as Certified Public Accountants and are pending approval for licensure in the State of Texas.

## DESK REVIEWS AND DISCIPLINARY ACTION

There have been no disciplinary actions against our organization since its inception. There have been no litigations against our firm in the past three years. Our Single Audit reports are desk reviewed either by the federal cognizant agency or the State Controller's Office acting as the Oversight Agency. We have never had a report rejected by any of these agencies, which demonstrates our thorough understanding of federal grant programs. LSL is highly regarded and recognized by the staff of the State Controller's Office for top-quality reports.

## PEER REVIEW

Our firm has participated in the AICPA Peer Review Program since its inception. All our peer reviews have covered governmental engagements and have received *pass* ratings. Our most recent peer review, conducted by Spafford and Landry CPAs, is provided in Appendix C.

## QUALIFICATIONS & EXPERIENCE

### CONTINUING EDUCATION

As a firm policy, all professional government staff meet the requirement of 40 hours of continuing education every year, with at least 24 hours in governmental accounting and auditing in a two-year period. Our educational programs include training from CalCPA, AICPA, Government Audit Quality Center, and GFOA.

### RECENT EXPERIENCE

As a firm, we have extensive experience with municipalities including cities, counties, water and electric utilities, special districts, joint powers authorities and compliance with OMB Uniform Guidance. We are familiar with all federal and state grant programs typically awarded to municipalities. Generally, our government sector services break down into the following major classifications: attestation, compliance, consulting, interim staffing, strategic planning, and tax services. A list of current government clients can be provided upon request.

As a part of our consulting services, we also provide accounting services that include outsourced accounting services, year-end close assistance, audit preparation, bank reconciliation, training, accounting software implementation, and GASB implementation services. Our team is well-versed in using most accounting software solutions, including Workday, Tyler Munis, One Solution, PeopleSoft, and Tyler Incode.

Our collective experience in local government accounting, backed by our comprehensive understanding of all federal and state grant programs awarded to municipalities, has refined our development of efficient procedures and streamlined work plan approach, which we believe makes LSL one of the best-qualified teams to perform these services.

## APPENDIX A – SCOPE AND DELIVERABLES

| DESCRIPTION OF SERVICES AND DELIVERABLE   | FREQUENCY OF SERVICES |
|---|-----------------------|
| <u>On boarding. Including:</u> <ul style="list-style-type: none"> <li>• Configuration of technology access and review of records currently available</li> <li>• Transition of accounting responsibilities from previous consultant</li> <li>• Review of prior year financial statements and GL configurations to obtain requisite knowledge to perform duties</li> <li>• Meetings with accounting and management team</li> </ul>  | Initial, One-time     |
| <u>Year-End Accounting Services, Including:</u> <ul style="list-style-type: none"> <li>• Assistance with year-end close accounting procedures in preparation for the annual audit, including analysis over the year-end trial balance to identify any potential areas for errors or adjustments needed</li> <li>• Assistance with representation with the auditors</li> <li>• Review of financial statements and preparation of additional items included in the annual financial statements</li> </ul> | Annually              |
| <u>Additional Assistance</u> <ul style="list-style-type: none"> <li>• Any other finance and accounting related needs</li> </ul>   | As needed             |

## APPENDIX B – CLIENT REFERENCES

| City of Irwindale, CA |   |
|-----------------------|---|
| Contact               | Kambiz Borhani, Finance Director  |
| Telephone             | (626) 430-2222  |
| Email Address         | kborhani@irwindaleca.gov  |
| Scope of Work         | The LSL Team provides year end close assistance including implementation/completion of GASB 87 (Leases) and GASB 96 (SBITAs) analysis and journal entries, analysis for capital assets, including the cleanup of previously unreconciled capital assets and construction in progress. |

| City of Livingston, CA |  |
|------------------------|--|
| Contact                | Happy Bains, Finance Director/Assistance City Manager  |
| Telephone              | (209) 394-8041   |
| Email Address          | hbains@livingstonca.gov  |
| Scope of Work          | LSL assists the City with implementaiton of new GASB standards, year-end close procedures and audit readiness. We provide assistance with GASB 68 (Pension), GASB 75 (OPEB), GASB 87 (Leases) and GASB 96 (SBITAs) analysis and journal entries. |

| City of Palos Verdes Estates, CA |  |
|----------------------------------|--|
| Contact                          | Kerry Kallman, City Manager  |
| Telephone                        | (310) 378-0383   |
| Email Address                    | kkallman@pvestates.org   |
| Scope of Work                    | The LSL Team provides year-end close assistance including analysis for capital assets, reconciliation of balance sheet accounts, income statement fluctuation analysis and review for audit, representation with the financial statement auditors, and review and tie-out of the financial statements during the audit. Additionally, LSL provided assistance with Budget development. |

## APPENDIX C – PEER REVIEW



HERE TO MAKE THE COMPLEX SIMPLE.

Patrick D. Spafford, CPA  
Todd C. Landry, CPA

Licensed by the California Board of Accountancy  
Member: American Institute of Certified Public Accountants

### Report on the Firm's System of Quality Control

To Lance, Soll & Lunghard, LLP  
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 Lance, Soll & Lunghard, LLP (the firm) in effect for the year ended May 31, 2022. 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](http://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 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 compliance audits under the Single Audit Act and employee benefit plan audits.

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-

## Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Lance, Soll & Lunghard, LLP in effect for the year ended May 31, 2022, 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*. Lance, Soll & Lunghard, LLP has received a peer review rating of *pass*.

*Scafford & Landry, Inc.*

March 30, 2023