



PREPARED BY
LSL, LLP
Certified Public Accountants
License Number 2584

**PROPOSAL PRESENTED TO
CITY OF SUTTER CREEK**
RFP FOR PROFESSIONAL AUDITING SERVICES
DATE OF SUBMISSION: OCTOBER 15, 2025
VALID FOR 30 DAYS

Authorized by
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Transmittal Letter

October 15, 2025

Tom DuBois, City Manager &
Mason Peters, Finance Supervisor
City of Sutter Creek
18 Main Street
Sutter Creek, CA 95685

mpeters@cityofsuttercreek.org

Dear Mr. DuBois and Peters,

LSL, LLP (“LSL”) is pleased to present our proposal for Professional Auditing Services, and we value the opportunity to demonstrate our professional qualifications and commitment to excellence to the City of Sutter Creek (“City”).

This proposal details our understanding of the scope of work outlined in the City’s RFP and showcases our firm’s experience, knowledge, and creative problem-solving capabilities in governmental auditing. We understand that the City of Sutter Creek is seeking a qualified firm to audit its financial statements for a contract period of three years, beginning with the fiscal years ending June 30, 2025, through 2027, with the option to extend for two additional one-year periods, extending through 2029. This includes expressing an opinion on the fairness of the general purpose government-wide financial statements and individual fund statements and schedules, as well as completing the annual State Controller’s Office Financial Transaction report.

We are dedicated to providing thorough high-quality governmental audits aligned with GAAS and current GASB pronouncements. With our expertise in government audits, we prioritize accuracy and timely report delivery. Our commitment to collaboration and transparency with the City ensures the integrity of its financial reporting and compliance with all regulatory requirements. Grounded in years of specialized experience with local governments, we are confident that LSL is the best-qualified accounting firm for the City and our commitment to perform the work within the requested time period.

AUTHORIZED REPRESENTATIVE

Ryan Domino is the designated Engagement Partner who will serve as the primary point of contact for this proposal. He is authorized to make representations on behalf of our firm and can be reached directly by phone at (714) 592-1814 or by email at Ryan.Domino@lslcpas.com. Please contact Ryan for any clarification or contract negotiations related to this proposal.

We affirm that our proposal fully aligns with all terms, conditions, and requirements outlined in the City's RFP. Our proposal is a firm and irrevocable offer for thirty (30) calendar days following the closing date of the receipt of proposals.

We welcome the opportunity to discuss any aspect of our proposal to ensure your complete satisfaction.

Sincerely,



Ryan Domino, CPA, Partner
LSL, LLP
2151 River Plaza Dr
Suite 150
Sacramento, CA 95833
(916) 503 - 9691

Detailed Proposal / Technical Proposal

INDEPENDENCE

LSL meets the independence requirements set forth by generally accepted auditing standards/ the U.S. General Accounting Office's Government Auditing Standards. We affirm that we are independent of the City of Sutter Creek - our partners have no ownership in any other business organization that currently or will potentially provide services, supplies, materials, or equipment to the City. We annually distribute a listing of our firm's clients to all employees to ensure that any possible independence threats are properly documented and reviewed. Additionally, we will give the City written notice of any professional relationships entered into during the period of this agreement.

LICENSE TO PRACTICE IN CALIFORNIA

LSL is a public accounting firm licensed by the State of California Department of Consumer Affairs as a Public Accounting Partnership. Additionally, we are members of the American Institute of Certified Public Accountants (AICPA) and the California Society of Certified Public Accountants (CalCPA). All key members assigned to this engagement are licensed or are in the process of obtaining their license as Certified Public Accountants by the State of California.

Business License

LSL affirms that we will obtain and maintain active business licensure with the City of Sutter Creek upon award of contract.

FIRM QUALIFICATIONS AND EXPERIENCE

History & Size

LSL, LLP 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 powered by a dynamic team of 15 partners, 2 principals, and 150 employees. We provide auditing, accounting, and consulting services to over 100 municipal clients, including counties, cities, water and electric utility districts, and special-purpose government agencies. Our government sector services encompass a broad range of specialties, including attestation, compliance, consulting, outsourced accounting and reporting, year-end close assistance, interim staffing, strategic planning, and tax services.

LSL's Government Team Resources


Our governmental staff consists of three (3) Partners, one (1) Director, four (4) Senior Managers, five (5) Managers, ten (10) Supervisors, and nineteen (19) Professional Staff.

LSL will not be subcontracting any portion of the City's audit. All staff assigned to the audit portion of the engagement will be employed by LSL on a full-time basis and have extensive experience providing auditing services for cities, counties, and special-purpose government agencies. However, LSL does collaborate with a third-party for the preparation of the SCO (State Controller's Office) reports to ensure that the reports are prepared and filed correctly and timely by experts in those reports.

Location

Our Offices

Irvine, CA
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

Our Sacramento office is available to locally support the City; however, we regularly share staff and resources across our offices to leverage the virtual footprint of our government team that spans across the United States. This collaborative approach ensures that you receive the highest level of industry-specialized service while maintaining a streamlined, reliable audit and comprehensive coverage.

Peer Review

Our firm has participated in the AICPA Peer Review Program since its inception. All our peer reviews have covered specific governmental engagements and have received *pass* ratings. Our most recent peer review conducted by Spafford and Landry CPAs can be found in **Appendix A – Peer Review Report**.

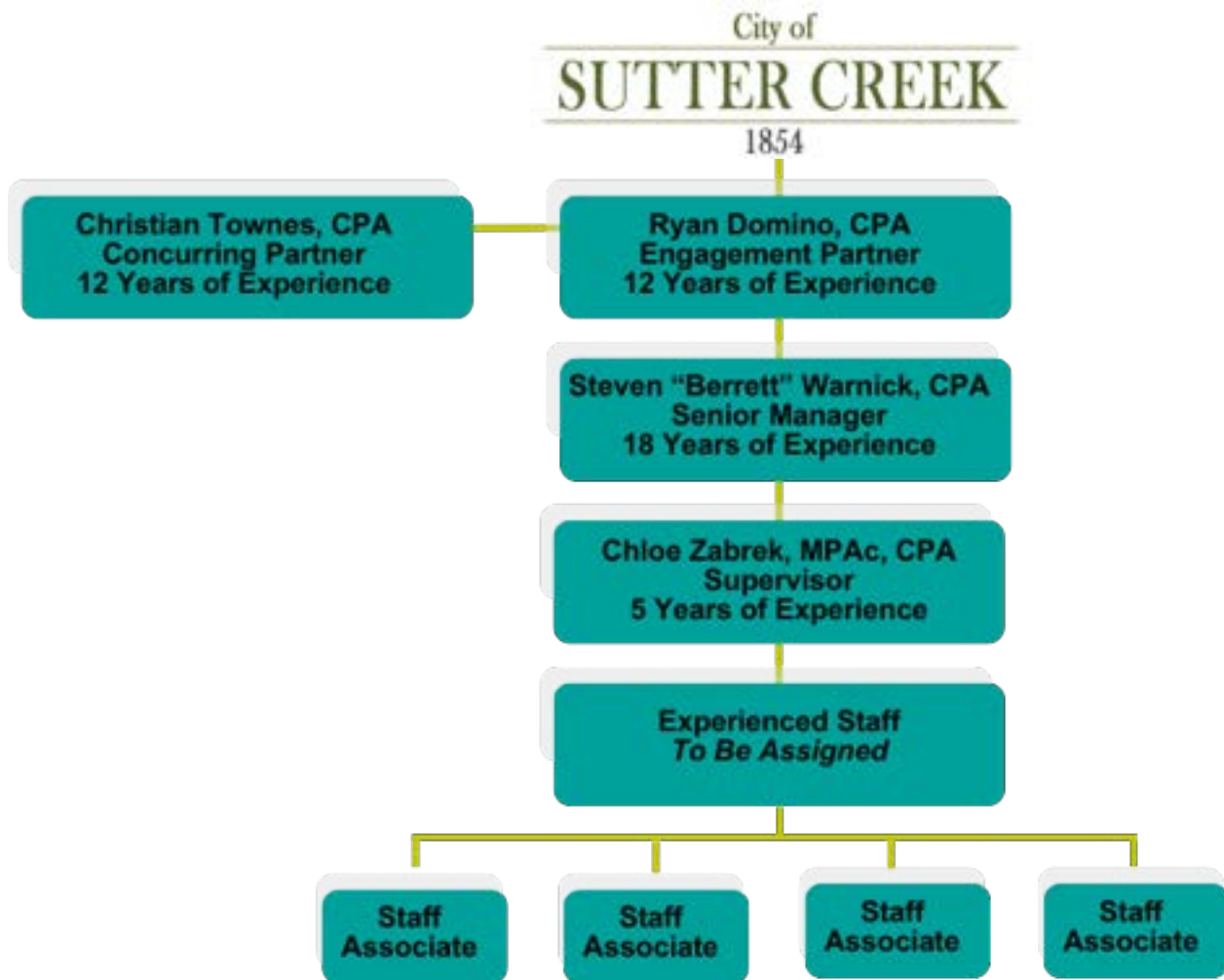
Desk Review / Disciplinary Action

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. LSL has never had a report rejected by any of these agencies and is highly regarded and recognized by the staff of the State Controller's Office for top-quality reports.

PARTNER, SUPERVISORY AND STAFF QUALIFICATIONS AND EXPERIENCE

A current list of municipal clients can be found in **Appendix B – Current List of Municipal Clients**, which includes LSL's most significant engagements conducted within the last three (3) years that are similar to the engagement described in this request for proposal.

Organizational Chart of Principal Supervisory and Management Team



Ryan Domino, CPA
Engagement Partner

Ryan Domino has a strong technical focus and specializes in governmental accounting and auditing. He currently serves as a technical reviewer for the Government Finance Officers Association (GFOA) and regularly presents at our firm's annual GASB Update and at CSMFO's chapter meetings where he presents and trains on the latest GASB pronouncements. Ryan is an expert on Single Audit planning and execution and holds advanced certification from the AICPA. Ryan provides our clients with a competitive advantage as a member of GFOA's Special Review Committee for the Award for Excellence in Financial Reporting and able to provide valuable insights and recommendations to help organizations achieve excellence in financial reporting.



Christian Townes, CPA
Concurring Partner

Christian has dedicated over 12 years to public accounting, with a focus on governmental services and auditing, including federal grant compliance. She has a strong background in navigating the complexities of GASB regulations, ensuring compliance and accuracy in financial processes. Christian specializes in Single Audit planning and execution, along with a strategic approach to audit processes. She excels in evaluating and performing Single Audit-specific requirements, including major program determination, audit sampling, and reporting on the compliance of internal controls. As a Partner in LSL's Government Services, Christian takes the initiative to work closely with her clients, troubleshooting their difficulties and developing the best processes that fit their needs.



Engagement Team Resumes

Team resumes are available in **Appendix C – Engagement Team Resumes**, which details the position of each team member in the firm, their educational background, and their years and types of experience. The resumes also provide information on relevant continuing education completed by the team members during the past three years. Proposed team members will be available for ninety (90) days from the proposal due date. LSL will promptly notify the City of any changes in key personnel prior to award.

Staff Continuity

To ensure the quality of our staffing, we have established firm policies that prioritize the continuity of engagement teams, except in cases where an employee has left the firm or has been promoted. In the event of any changes in staffing at the Manager position and above, LSL will first seek written permission from the City.

Quality of Staff Assurance

LSL is committed to providing the City with a stable and experienced team that is dedicated to delivering a high-quality audit and exceptional service. We understand the importance of maintaining a strong and reliable team throughout the engagement, and we will work closely with the City to ensure that any staffing changes are handled with minimal disruption to the continuity of the engagement.

Continuing Education

At LSL, we strongly emphasize professional development and continuing education to ensure that our team members are up to date on the latest developments in governmental accounting and auditing. As a firm policy, all LSL government staff are required to complete a minimum of 40 hours of continuing education every year, with at least 24 hours in governmental accounting and auditing in a two-year period.

LSL Training & Seminars

LSL offers a range of training courses and seminars to keep both clients and staff informed and prepared in governmental accounting and auditing with continued support throughout. We regularly lead instructional sessions and learning opportunities in financial-reporting, internal control risk assessments, and GASB update for the latest guidance, information and ideas that impact your industry. These opportunities are made available through our firm to the City for training or continuing professional education credits. Some of the topics include:

- Uniform Guidance (UG) Updates
- GASB Updates
- Addressing Staffing Challenges
- ERP Implementation Panel
- Back to Basics Series:
 - GASB 101: Compensated
 - Absences
 - Capital Assets
 - Bank Reconciliations
 - Pension & OPEB
 - Accounts Receivable
 - A/P, Accrued Liabilities, and Long-Term Debt
 - Leases & SBITAS

For upcoming webinars, please visit. <https://lslcpas.com/webinars>

Additional Resources

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 and staffing.



Financial & Compliance
Audits



Consulting, Staffing &
Training



ERP &
Other Technologies



Kelly Telford, CPA
Consulting 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 public and local government accounting and auditing, financial forecasting, budget development, public utilities, investment management, grant management, human resources, and information technology. She has taught classes for GFOA and CSMFO and has presented at annual conferences for GFOA, CSMFO and GFOAA. 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.



GFOA Award Program

LSL understands the significance of obtaining and maintaining the Certificate of Excellence in Financial Reporting from the GFOA. We have prepared financial statements and footnote disclosures for many of our local government clients who have received this award. Our governmental partners, managers, and seniors are closely involved in the preparation of these reports. Clients currently receiving the GFOA award are also noted in **Appendix B – Current List of Municipal Clients**.

Single Audit Experience

Our firm has extensive experience in performing Single Audits for local government agencies under the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, Audit Requirements of Federal Awards (Uniform Guidance), and the United States Office of Management and Budget (OMB). **Appendix B – Current List of Municipal Clients** also includes a list of government audit clients for which a Single Audit has been performed in the last fiscal year. Additionally, the table on the following page highlights recent examples of federal programs audited by LSL.

Federal Granting Agency	AL #	Name of Program
U.S. Department of Agriculture	10.557	Special Supplemental Nutrition Program for Women, Infant, and Children
U.S. Department of Housing & Urban Development	14.195	Section 8 Housing Assistance Payment Program
U.S. Department of Housing & Urban Development	14.218	Community Development Block Grants/Entitlement Grants
U.S. Department of Housing & Urban Development	14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii
U.S. Department of Housing & Urban Development	14.239	HOME Investment Partnerships Program
U.S. Department of Housing & Urban Development	14.856	Lower Income Housing Assistance Program Section 8 Moderate Rehabilitation
U.S. Department of Housing & Urban Development	14.871	Section 8 Housing Choice Vouchers
U.S. Department of Transportation	20.106	Airport Improvement Program
U.S. Department of Transportation	20.205	Highway Planning and Construction
U.S. Department of Transportation	20.507	Federal Transit Formula Grants
U.S. Department of Treasury	21.019	Coronavirus Relief Fund (CRF)
U.S. Department of Treasury	21.027	Coronavirus State and Local Fiscal Recovery Funds (SLFRF)
U.S. Environmental Protection Agency	66.458	Capitalization Grants for Clean Water State Revolving Funds
U.S. Department of Health and Human Services	93.563	Child Support Enforcement
U.S. Department of Health and Human Services	93.667	Social Services Block Grant
U.S. Department of Health and Human Services	93.676	Unaccompanied Alien Children Program
U.S. Department of Health and Human Services	93.778	Medical Assistant Program - Medicaid Cluster
U.S. Department of Homeland Security	97.036	Disaster Grants- Public Assistance (Presidentially Declared Disasters)
U.S. Department of Homeland Security	97.067	Homeland Security Grant Program

PRIOR ENGAGEMENTS WITH THE CITY

LSL has had no previous relationship or engagements with the City of Sutter Creek.

SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENT ENTITIES

The following references highlight our experience in providing professional auditing services to other governmental organizations with comparable size and scope as the City of Sutter Creek. We invite you to contact them to gain insight into our working relationships and quality of service.

City of Irwindale	
Contact	Kambiz Borhani, Finance Director
Telephone	(626) 430 - 2222
Dates of Service	2012 – Present
Scope of Work	Audit of the City's ACFR, which receives the GFOA Award; Single Audit; AUP over the City's Gann Limit; Housing Successor FS Audit; Mining Tax AUP; Irwindale Community Foundation Audit; State Controller's Report; Redevelopment.
Total Hours	350

City of San Marino	
Contact	Mark Siegfried, Accounting Manager/Controller
Telephone	(626) 300 - 0704
Dates of Service	2011 – Present
Scope of Work	Audit of an Annual Comprehensive Financial Report (ACFR) which receives the GFOA award; Single Audit; performed agreed-upon procedures over the City’s GANN Limit calculation; performed agreed-upon procedures over the City’s Investment and Transfer
Total Hours	350

City of San Juan Capistrano	
Contact	Ken Al-Imam, Chief Financial Officer / City Treasurer
Telephone	(949) 443 - 6301
Dates of Service	2021 – Present
Scope of Services	Audit of the City’s ACFR which receives the GFOA award; Single Audit; Gann Appropriation Limit AUP; Coastal Animal Services Authority (CASA) Audit
Total Hours	400

WORK PLAN & AUDIT SCHEDULE

Our Understanding of the Scope of Work

LSL understands that the City of Sutter Creek is seeking a qualified firm to perform the City’s financial audit and related services, consisting of the following final financial and compliance reports:

- Financial Statement Audit
- State Controller’s Report
- Single Audit, If Applicable
- Gann Limit AUP

This includes the following reports to be issued:

- A report on the fair presentation of the government-wide financial statements.
- A report on the internal control structure based on our understanding of the control structure and assessment of control risk.
- A report on compliance with applicable laws and regulations.
- If applicable, a schedule of Federal Financial Assistance and an “in-relation-to” report on the schedule of federal financial assistance.
- If applicable, a report on the internal control structure used in administering federal financial assistance programs.
- If applicable, a report on the compliance with laws and regulations related to major and non-major federal financial assistance programs.

Government Auditing Standards

LSL understands its responsibilities to perform audits and issue opinions on the City's financial statements as well as its fair presentation. Our financial audits are performed in accordance with the Generally Accepted Government Auditing Standards (GAGAS) issued by the Comptroller General of the United States, and our Single Audits are performed in accordance with the requirements of the Uniform Guidance. We will also evaluate the City's internal control system and provide recommendations for growth and improvement.

Project Management Methodology

The LSL team holds itself to a high standard for timely delivery and effective communication of key milestones. We understand the importance of being responsive and communicative with our clients, and we are committed to being available on a day-to-day basis to address any questions or concerns that may arise throughout the engagement. Areas of concern and potential findings will be communicated to the City as soon as they are discovered to mitigate any surprises throughout the audit.

At the beginning of the engagement, we will hold a planning meeting with you to determine the timeline, expectations, and desired outcome of the agreement on the issuance of financial statements. Throughout the process, we will have periodic meetings with you to provide updates and discuss progress. Upon award of contract and per the City's requested timeline, LSL will work closely with the City to develop an audit plan and timeline to ensure compliance and timely deliverables.

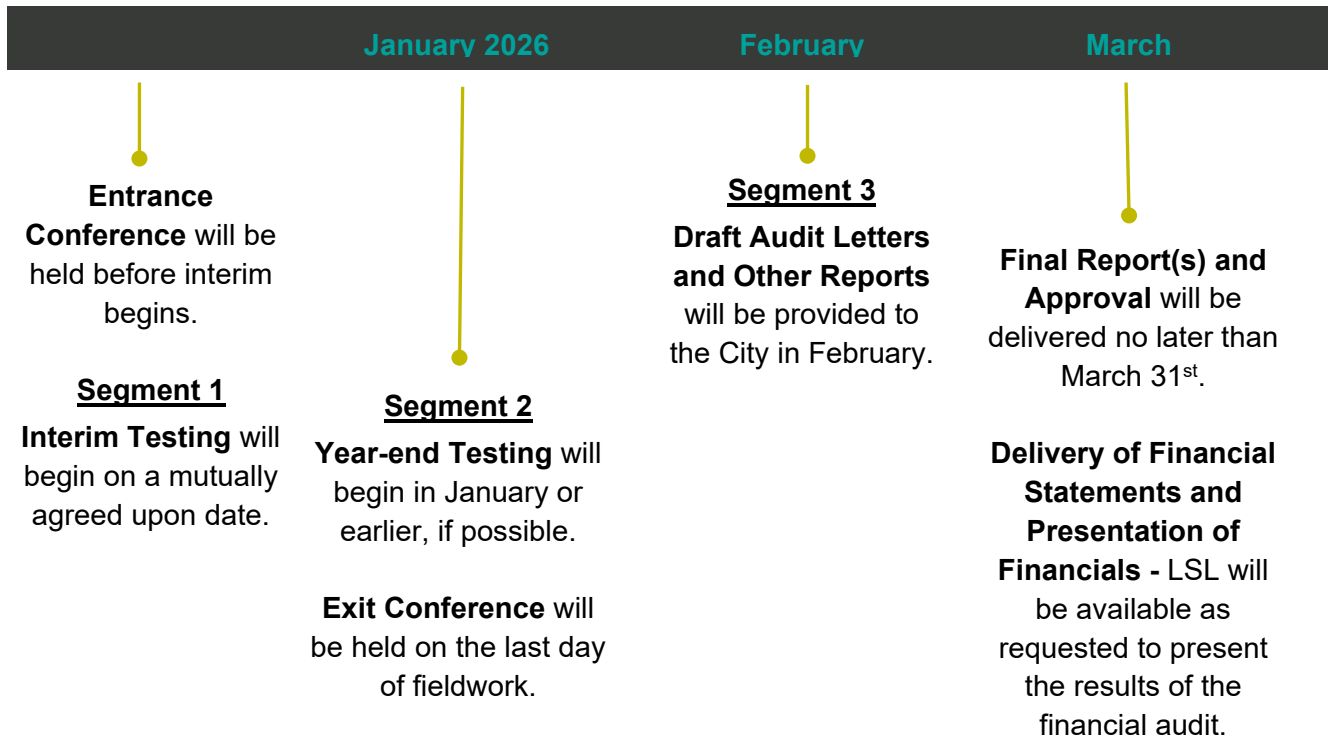
As part of the Scope of Work and time requirements, we assume that the City will provide all necessary information needed to complete the financial statements. We will proactively identify and communicate any pending information from the City that could hinder our ability to complete the objectives of the engagement in a timely manner.

Quality Management System

LSL's Quality Management System fully complies with the AICPA's Statement of Quality Management Standards No. 1 and showcases our unwavering commitment to excellence in audit and assurance services. Designed to meet and exceed industry standards, our framework integrates robust risk management, ethical compliance, and continuous improvement across every engagement. With clear policies for governance, client relationships, resource allocation, and performance monitoring, our system empowers every team member to deliver reliable, high-quality results. By fostering a culture of transparency, accountability, and innovation, LSL ensures clients receive exceptional service and peace of mind, backed by proven processes and a dedication to quality at every level.

Project Schedule

LSL assumes under the time requirements that the City will have closed its books and will present the LSL team with general ledger balances that are auditable prior to the start of fieldwork. A sample timeline is provided below displaying the key stages of the audit and the deliverables for the FY 2025-26 year.



Proposed Work Plan

At LSL, we use a governmental audit program that will be tailored to the City's operations to accommodate its specific circumstances and organizational structure. LSL's audit programs are organized by financial statement category, which we believe is the most effective and efficient approach to substantially reduce the risk of omitting important procedures. Our approach is designed to increase audit efficiency by linking financial statement assertions, audit objectives, and procedures that are basic to most governmental audit engagements.

LSL's Quality Control Procedures

LSL's policy mandates that all audit and related service engagements be conducted in accordance with professional standards, applicable legal and regulatory requirements, and internal policies. We employ standardized accounting and auditing resources that are regularly updated under the guidance of the Managing Partner. Personnel are trained in their use to ensure uniformity and compliance.

For engagements involving unfamiliar industries, senior team members are required to complete relevant continuing education prior to the planning phase. All engagements are thoroughly supervised and documented with a strong emphasis on professional skepticism. Final documentation is assembled within established deadlines and retained per LSL internal policies, legal, and professional guidelines.

Proposed Segmentation

Our audit services will be divided into the three succeeding segments:

- Segment 1 – Planning and Obtaining an Understanding
- Segment 2 – Financial Audit Testing
- Segment 3 – Conclusion

Segment 1 – Planning and Obtaining an Understanding

LSL will provide an annual audit communication letter, engagement letter, and Government Audit Quality Center Information letter. The audit communication letter is to be provided to the City Council and/or Board of Directors and can be communicated orally to those charged with governance, if requested, where we will discuss planning stages, responsibilities of the City Council and/or Board of Directors, Auditors, and Management, and provide an opportunity to communicate with us as the auditors.

An entrance conference will be scheduled prior to the agreed-upon week of interim testing to ensure that the transition to new auditors is as seamless as possible. Discussions in this meeting include, but are not limited to, an understanding of reports and key milestones for deliverables, prior audit reportable conditions and issues, and “Prepared by Client” (PBC) schedules.

A trial balance is requested for our planning meeting to assist the LSL team in obtaining knowledge of economic conditions, industry elements, and new standards that may affect the City. We will compile a list of PBC items based on our review of the prior year's financial statements and the gathered information that will be provided to the City one month prior to testing or earlier if requested. We operate on a paperless software system and provide a secured cloud-based portal for all clients. The City will have a separate folder that can be customized to organize, and upload requested schedules, support documents, etc.

After interim testing, we will hold an exit meeting to discuss potential weaknesses, if any, and provide feedback for improvements or valuable information gathered from any outside clientele that would benefit the City.

Segment 2 – Financial Audit Testing

Based on the information gathered thus far, we will utilize a customized audit program based on the risk assessment developed during our assessment of the City's internal controls and *Government Auditing Standards*. The primary benefit of a tailored program is a focused set of procedures to address relevant areas. We believe that this approach is both effective and efficient and is critical to compliance with other material laws and regulations.

We will annually compile another customized PBC list for the year-end testing provided at least one month prior or earlier if requested. We will request trial balances from the City for our analytical review to be provided one week before testing is scheduled to commence. Year-end testing will include testing of the balance sheet, revenue and expenditures accounts, confirmation of selected balances, analytical procedures, evaluation of the internal controls, and preparation of reports and letters.

Segment 3 – Conclusion

Based on our year-end exit meeting we will discuss a plan to finalize the financial statements according to the timetable of the City. We will schedule dates for the initial and final drafts including time for LSL's and the City's review and approval of the financial statements. This period will also account for review by the engagement partner and quality assurance partner. After the review and receipt of the signed Representation Letter from the City, LSL will provide a final report by March 31st for the FY 2025-26 year, and on mutually agreed upon dates each year thereafter.

Level of Staff Assigned and Number of Hours to be Assigned

Segment/Task	TOTAL PROPOSED HOURS					
	Partners/ Sr. Manager	Supervisor	Experienced Staff	Staff	Clerical	Total
Financial Statement Audit						
Interim test work	0	0	20	40	0	60
Year-End test work	0	0	40	90	0	130
Report/Review/Supervision	10	40	0	0	10	60
Subtotal	10	40	60	130	10	250
Single Audit (If Applicable) *						
Test work	0	0	10	20	0	30
Report/Review/Supervision	2	6	0	0	2	10
Subtotal	2	6	10	20	2	40
State Controller's Report						
Test work	0	0	0	25	0	25
Report/Review/Supervision	0	5	0	0	0	5
Subtotal	0	5	0	25	0	30
Gann Limit AUP						
Test work	0	0	0	2	0	2
Report/Review/Supervision	0	1	1	0	1	3
Subtotal	0	1	1	2	1	5
TOTAL PROPOSED HOURS:	12	52	71	177	13	325

* Hours proposed are for one (1) major program.

Audit Sampling

For tests of controls, we use audit sampling. Tests of controls are procedures directed towards determining the effectiveness of the design or operation of an internal structure policy or procedures. Audit sampling is typically used for tests of controls and compliance that involve the inspection of documents and reports indicating the performance of the applicable policy or procedures and compliance with the applicable laws and regulations. Sample sizes vary based on the population and risk-based calculations.

Type And Extent of Analytical Procedures

For the audits of the financial statements, we will use analytical procedures as an overall review of the financial information in the preliminary and final stages of the audits. These procedures are designed to assist us in planning our audits and in assessing the propriety of the conclusions reached and evaluating the overall financial statement presentation.

The procedures to be utilized consist of determining expectations for changes to significant revenue, expenditure, and balance sheet accounts, reading the financial statements and related notes, reviewing the budget and related material, and focusing on overall relationships within the financial statements.

Once determined, these are reviewed to evaluate if the changes appear reasonable or require further analysis. For all significant differences, explanations are obtained as to why the situation occurred and additional substantive procedures may be applied, and related evidence is gathered to resolve concerns and questions.

Electronic Data Processing Software & AI Technology

LSL is always at the forefront of technology and finding ways to increase efficiency in our audits. Our goal is to effectively streamline the audit process to make the burden of an audit easier on our clients and ease any technical disagreements.

Caseware

At LSL, we partner with and utilize **Caseware** to perform our audits and retain electronic workpapers and supporting documentation in a fully cloud-based platform. During our preparation, all financial statements and schedules are linked to Caseware and audit documentation, ensuring accuracy and consistency with City records and eliminating the risk of manual errors.

LSL Caseware Cloud Portal

Our web-based portal system provides clients with the ability to securely share information in a user-friendly platform. Integrated with **Caseware OnPoint Collaborate**, this state-of-the-art tool enhances collaboration in accounting and auditing. It enables direct communication with clients throughout the audit process for feedback exchange and tracks activities such as audit requests, client uploads, and progress. Access to the secure hub can be restricted to relevant individuals. This tool eliminates the necessity of sending sensitive documents via email, enhancing efficiency. Client dashboards are customizable to meet specific needs.

Data Extraction & Audit Analytics

We believe software is only as effective as those who know how to use it. That's why we train all our staff and incorporate the use of **Caseware Analytics AI** and **IDEA** into our audit approach. These two complement each other to create a risk-based transaction analysis tool. We utilize them to scan transaction sets, identify exceptions warranting further investigation, and provide additional assurances to our clients. These tools offer users a high-level summary and reduce time spent in transaction analysis by automatically performing multiple tests on the entire transaction set. They assist in identifying duplicate payments, high-risk journal entries, and developing expectations for analytical procedures used during the audit.

Experience With ERP Systems

Many of our clients have updated their system software with new Enterprise Resource Planning (ERP) systems over the years. We make ourselves available for questions and recommendations, including assistance with the vendor selection process. Our clients' transition to more sophisticated ERP systems has allowed us to gain a better understanding of each system and its unique capabilities. We often obtain read-only access to our clients' software and can work directly within the system. This allows us to provide useful observations and recommendations regarding internal controls and facilitates efficient audit test work. Some of the ERP and Property Tax Systems we have extensive experience with include **Tyler Technologies (Munis, New World, Eden, Incode), One Solution, Oracle, SAP, Infor, Megabyte**, and more.

Determining Laws and Regulations Subject to Audit Test Work

The Laws and Regulations that will be subject to audit test work are determined by the applicable laws, regulations, contracts, and grant agreements which we identify through the understanding we obtain of the City and our extensive experience with other governmental entities.

Drawing Audit Samples for Compliance

The sampling procedures test the operating effectiveness of an internal control structure policy or procedure by determining how the policy or procedure was applied, the consistency with which it was applied during the audit period, and by whom it was applied. We will draw samples for disbursements, receipts, and payroll when applicable. Each document selected will be tested for various attributes that are designed to verify compliance with different aspects of internal controls and applicable laws and regulations. Additionally, each sample item will be tested for coding to the proper accounts and posting to the general ledger.

LSL's Approach to Understanding the City's Internal Control Structure

LSL will perform procedures as required by SAS 122-125 to obtain an understanding of the City and its environment along with assessing the risks of material misstatements in order to gain insight into the internal control structure over the financial statements. Our review will encompass various areas such as financial reporting, cash, revenues and receivables, utility billing, expenses, accounts payable, payroll, capital assets, long-term debt, and grant reporting. We will issue a management letter (SAS 115 Letter) that identifies any significant deficiencies and/or material weaknesses found as required by the Government Auditing Standards.

Our process is to obtain and review the City's annual budget book, organizational charts, standard operations procedures, manuals, policies, or other written documentation to identify processes and controls for critical transaction cycles. As much as is possible, we attempt to gather the data from the City's publicly available documents prior to beginning the audit to reduce the workload of the City's audit staff.

During Segment 1 of the audit, LSL will conduct interviews with the management of finance and responsible parties of each audit section to understand the processes and controls through observation and discussions. We will also perform sampling transactions as part of a “walk-through” process to verify that the system of control is functioning as per the policies and procedures.

Anticipation Of Potential Audit Problems, Roles & Responsibilities of the City

Outside of the complexities that arise with the implementation of GASB pronouncements, LSL does not anticipate any audit problems or conflicts in the performance of the services requested in this RFP. Our approach is to partner with our clients to provide information, training, and the resources necessary to successfully implement any new changes in accounting principles.

As mentioned previously, LSL assumes that the City will have closed its books and present auditable general ledger balances and that the City will provide all necessary information to complete the financial statement and single audits. The LSL assigned to this engagement will help identify and communicate any pending information needed from the City that may hinder the engagement’s objectives and timely completion.

Working Paper Retention and Access

All working papers and reports will be retained at LSL’s expense for a minimum of six (6) years unless otherwise notified in writing by the City of the need to extend that retention period. Upon written request, we will make working papers available to parties designated by the City. Furthermore, we will respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

HIGHLIGHTS: AWARDS & VALUES

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



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



Established in 1929



15 Partners



150 employees
(and growing!)

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.



INSIDE Public Accounting Award

LSL is honored to be recognized among the Top 300 accounting firms in the nation by INSIDE Public Accounting! Each year, IPA ranks CPA firms based on net revenue, and LSL proudly advanced from #220 in 2024 to #201 in 2025. Our fantastic team and the trust of our valued clients are the driving force behind this upward momentum and continued growth.



Best of Accounting Award

LSL has consistently secured the ClearlyRated *Best of Accounting* award since 2019. 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.



Our Core Values

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

[COMPREHENSIVE DOLLAR COST BID ON THE FOLLOWING PAGES]

Comprehensive Dollar Cost Bid

TOTAL ALL-INCLUSIVE MAXIMUM PRICE

LSL, LLP is the sole prime on this bid and will not subcontract any portion of this engagement. Ryan Domino, CPA, is the assigned Engagement Partner for this proposal and is entitled and empowered to submit this bid as well as authorized to sign a contract with City of Sutter Creek.

All-Inclusive Maximum Price by Report					
Report	2024-25	2025-26	2026-27	Optional 2027-28	Optional 2028-29
Financial Statement Audit	\$40,300	\$40,300	\$40,300	\$41,510	\$42,760
Single Audit (If Applicable) *	\$6,480	\$6,480	\$6,480	\$6,670	\$6,870
State Controller's Report	\$4,550	\$4,550	\$4,550	\$4,690	\$4,830
Gann Limit AUP	\$770	\$770	\$770	\$790	\$810
New Client Onboarding Fee **	\$4,030	\$0	\$0	\$0	\$0
Out-of-Pocket Expenses	<i>Included</i>	<i>Included</i>	<i>Included</i>	<i>Included</i>	<i>Included</i>
Total for Fiscal Year (Not-to-Exceed)	\$56,130	\$52,100	\$52,100	\$53,660	\$55,270

* Price includes one (1) major program. Each additional program is \$2,600.

** LSL charges a one-time new client onboarding feed equal to 10% of the base audit amount. This is due to the estimated 10% increase in audit hours during the first year of the audit to perform initial audit procedures, which are not repeated in subsequent years.

RATES BY PARTNER, SPECIALIST, SUPERVISORY AND STAFF LEVEL TIMES HOURS ANTICIPATED FOR EACH

Auditor's Standard Billing Rates	Anticipated Hours Per Staff Level	2024-25	2025-26	2026-27	Optional 2027-28	Optional 2028-29
Partner	6	\$390	\$390	\$390	\$402	\$415
Director	0	\$320	\$320	\$320	\$330	\$340
Senior Manager	6	\$290	\$290	\$290	\$299	\$308
Manager	0	\$250	\$250	\$250	\$258	\$266
Supervisor	52	\$210	\$210	\$210	\$217	\$224
Senior Accountant	0	\$190	\$190	\$190	\$196	\$202
Experienced Staff	71	\$160	\$160	\$160	\$165	\$170
Staff Accountant	177	\$140	\$140	\$140	\$145	\$150
Clerical	13	\$120	\$120	\$120	\$124	\$128

The quoted fees above include a standard 3% increase year-over-year beginning in 2027-28. A detailed hour breakdown per report can be found in **Level of Staff Assigned and Number of Hours to be Assigned**.

APPENDIX B

**Comprehensive All-Inclusive
Schedule of Professional Fees and Expenses
For Each Audit Year
For the City of Sutter Creek**

Year of Audit: 2025-26

Submit a page for each of the three years

	Hours	Standard Hourly Rates	Standard Hourly Rates	Total
Partners	<u>6</u>	<u>390</u>	<u>290</u>	<u>\$1,740</u>
Managers	<u>6</u>	<u>290</u>	<u>290</u>	<u>\$1,740</u>
Supervisory Staff	<u>52</u>	<u>210</u>	<u>210</u>	<u>\$10,920</u>
Expierenced Staff	<u>71</u>	<u>160</u>	<u>160</u>	<u>\$11,360</u>
Other Specify				
Staff	<u>177</u>	<u>140</u>	<u>140</u>	<u>\$24,780</u>
Clerical	<u>13</u>	<u>120</u>	<u>120</u>	<u>\$1,560</u>
Sub-Total				<u>\$52,100</u>
Out of Pocket Expense: Meals and lodging				<u>Included</u>
Transportation Other-Specify		<u>New Client Onboarding Fee</u>		<u>\$4,030</u>
Total all-inclusive maximum price for annual audit				<u>\$56,130</u>

Note: The rate quoted should not be presented as a general percentage of standard hourly rate or as a gross deduction from the total all-inclusive price.

APPENDIX B

**Comprehensive All-Inclusive
Schedule of Professional Fees and Expenses
For Each Audit Year
For the City of Sutter Creek**

Year of Audit: 2026-27

Submit a page for each of the three years

	Hours	Standard Hourly Rates	Standard Hourly Rates	Total
Partners	<u>6</u>	<u>390</u>	<u>290</u>	<u>\$1,740</u>
Managers	<u>6</u>	<u>290</u>	<u>290</u>	<u>\$1,740</u>
Supervisory Staff	<u>52</u>	<u>210</u>	<u>210</u>	<u>\$10,920</u>
Expierenced Staff	<u>71</u>	<u>160</u>	<u>160</u>	<u>\$11,360</u>
Other Specify				
Staff	<u>177</u>	<u>140</u>	<u>140</u>	<u>\$24,780</u>
Clerical	<u>13</u>	<u>120</u>	<u>120</u>	<u>\$1,560</u>
Sub-Total				<u>\$52,100</u>
Out of Pocket Expense: Meals and lodging				<u>Included</u>
Transportation Other-Specify				
Total all-inclusive maximum price for annual audit				<u>\$52,100</u>

Note: The rate quoted should not be presented as a general percentage of standard hourly rate or as a gross deduction from the total all-inclusive price.

APPENDIX B

**Comprehensive All-Inclusive
Schedule of Professional Fees and Expenses
For Each Audit Year
For the City of Sutter Creek**

Year of Audit: 2027-28

Submit a page for each of the three years

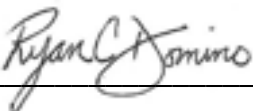
	Hours	Standard Hourly Rates	Standard Hourly Rates	Total
Partners	<u>6</u>	<u>390</u>	<u>290</u>	<u>\$1,740</u>
Managers	<u>6</u>	<u>290</u>	<u>290</u>	<u>\$1,740</u>
Supervisory Staff	<u>52</u>	<u>210</u>	<u>210</u>	<u>\$10,920</u>
Expierenced Staff	<u>71</u>	<u>160</u>	<u>160</u>	<u>\$11,360</u>
Other Specify				
Staff	<u>177</u>	<u>140</u>	<u>140</u>	<u>\$24,780</u>
Clerical	<u>13</u>	<u>120</u>	<u>120</u>	<u>\$1,560</u>
Sub-Total				<u>\$52,100</u>
Out of Pocket Expense: Meals and lodging				<u>Included</u>
Transportation Other-Specify				
Total all-inclusive maximum price for annual audit				<u>\$52,100</u>

Note: The rate quoted should not be presented as a general percentage of standard hourly rate or as a gross deduction from the total all-inclusive price.

APPENDIX A

PROPOSER GUARANTIES and WARRANTIES

- A. The proposer certifies it can and will provide and make available, at a minimum, all services set forth in section II, Nature of Services Required.
- B. Proposer warrants that it is willing and able to comply with State of California laws with respect to foreign (non-state of California) corporations.
- C. Proposer warrants that it is willing and able to obtain an errors and omissions insurance policy providing \$1,000,000 policy coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof.
- D. Proposer warrants that it shall indemnify, defend, and hold harmless the City of Sutter Creek and its officers, officials, employees and agents from and against any and all liability, loss, damage, expense, costs (including without limitation costs and fees of litigations) of every nature arising out of or in connection with proposers work hereunder or its failure to comply with any of its obligations contained in the agreement, except such loss or damage which was caused by the sole negligence or willful misconduct of the City.
- E. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement without the express prior written permission of the City of Sutter Creek.
- F. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.

Signature of Official 

Name (typed) Ryan Domino

Title: CPA, Partner

Firm: LSL, LLP

Date: October 15, 2025

Appendix A – Peer Review Report



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. 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.

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*.

Spafford & Landry, Inc.

March 30, 2023

Appendix B – Current List of Municipal Clients

Current List of Municipal Clients						
Client Name	Client Class	Contact Person	Services	Years	Phone	
* Barstow	M	Sydney Harris	A1, A2	11	760-255-5115	
Big Bear Fire Authority	S	Kristin Mandolini	A1	9	909-866-5831	
* Big Bear Lake	M	Kelly Ent	A1	27	909-866-5831	
* Brea	M	Monica Lo	A1, A2	13	714-990-7600	
* Burbank	M	Heidi Okimoto	A1, A2	15	818-236-5500	
* Butte County	C	Graciela Gutierrez	A1, A2	1	530-552-3600	
Canyon Lake	M	Aaron Brown	A1, A2	30	951-244-2955	
* Carlsbad	M	Zach Korach	A1, A2	3	760-602-2430	
* Cathedral City	M	Kevin Biersack	A1, A2	15	760-770-0378	
* Chino Hills	M	Nicole Lugotoff	A1, A2	28	909-364-2648	
* Citrus Heights	M	Alberto Preciado	A1, A2	6	916-272-4776	
* Citrus Heights Water District	S	Annie Liu	A1	4	916-735-7703	
* Coachella Valley Water District	S	Karla Romero	A1, A2	12	760-366-2651	
* Colver City	M	Lisa Soghor	A1, A2	1	310-253-6016	
* Dana Point	M	Sheryl Mariano	A1	1	949-248-3516	
* Diamond Bar	M	Jason Jacobsen	A1, A2	15	909-839-7051	
* Downey	M	Francesca Navarro	A1, A2	11	562-904-7265	
Duarte	M	Angela Chiaromonte	A1	1	626-357-7931	
Durham Mosquito Abatement District	S	Anita Weinreich	A1	1	530-518-0364	
* East Bay Municipal Utility District	S	Melody Wang	A1, A2	6	510-287-0280	
* Eastern Municipal Water District	S	Wilma Gariz	A1, A2	4	951-928-3777	
El Dorado County	C	Alison Winter	A1, A2	1	530-621-6729	
* El Toro Water District	S	Vishav Sharma	A1	1	949-599-2504	
* Fullerton	M	Toni Smart	A1, A2	4	714-738-6522	
* Galt	M	Cindy Nguyen	A1	7	209-366-7150	
Grand Terrace	M	Christine Clayton	A1, A2	11	909-824-6621	
Inglewood	M	Sharon Koike	A1, A2	10	310-412-5257	
* Irwindale	M	Lori Svet	A1	30	626-430-2200	
Kress	T	Johnny Taylor	A1	1	805-994-5051	
* La Quinta	M	Claudia Martinez	A1, A2	1	760-777-7055	
* Laguna Beach	M	Shannon Espinoza	A1	1	949-497-0319	
Livingston	M	Happy Bains	A1	4	209-394-8041	
* Lodi	M	Cha Lor	A1, A2	2	209-269-4638	
* Lompoc	M	Christie Donnelly	A1, A2	4	805-875-8283	
* Malibu	M	Renee Neerman	A1	21	310-456-2489	
* Manhattan Beach	M	Julie Bondarchuk	A1	15	310-802-5564	
* Mesa Water District	S	Anthony Phou	A1	3	949-574-1022	
* Monrovia	M	Buffy Bullis	A1, A2	24	626-932-5513	
Monterey Peninsula Airport District	S	Mark Wilson	A1, A2	6	831-648-7000	
* Napa	M	Rajneil (Raj) Prasad	A1, A2	1	707-257-9698	
Nevada City	M	Stephen Efranson	A1	1	530-265-2496	
* Nevada County	C	Gina Will	A1	1	530-265-1580	
* Newark	M	Krysten Lee	A1, A2	6	510-578-4288	
* Oceanside	M	Jill Moya	A1, A2	16	760-435-3887	
Orange	M	Trang Nguyen	A1, A2	2	714-744-2251	
Orchard Dale Water District	S	Ron Richard	A1	6	562-941-0114	

* Palm Desert	M	Veronica Chavez	A1, A2	8	760-346-0611
* Pasadena	M	Amine Trashian	A1, A2	12	626-744-4000
* Placer County	C	Debbie Chan	A1, A2	1	530-880-4180
* Rainbow Municipal Water District	S	Rick Aragon	A1	5	760-728-1178
* Rancho Cucamonga	M	Caroline Cruz-Contreras	A1, A2	47	909-774-2434
Rolling Hills	M	Robert Samario	A1	16	310-377-1521
* Rosemead	M	Maria Teresita Anson	A1, A2	7	626-568-2146
* Roseville	M	Kyle Horton	A1, A2	4	916-774-5526
* Sacramento Transportation Authority	S	Dustin Parinton	A1	2	916-323-0694
* San Bernardino Municipal Water Department	S	Cynthia Mouser	A1, A2	6	909-453-6010
* San Clemente	M	Jacob Rahn	A1, A2	7	949-361-8360
* San Joaquin Council of Governments	S	Lynette Castle	A1, A2	6	209-235-0454
* San Marino	M	Hilary Gurola-Leon	A1, A2	32	626-300-0708
* Santa Monica	M	Steve Gomez	A1, A2	9	310-458-8272
* Shasta County	C	Nelda Short	A1	1	530-245-6657
* South Coast Air Quality Management District	S	Susanna Leung	A1, A2	2	909-396-2623
Stanislaus Council of Governments	S	Jean Foletta	A1	1	209-525-4891
Sutter County	C	Nathan Black	A1, A2	6	530-822-7127
* Three Valleys Municipal Water District	S	Jose Velasquez	A1	17	909-626-5568
* United Water Conservation District	S	Brian Zahn	A1	2	805-695-3870
* Vacaville	M	Ken Matsumiya	A1, A2	5	707-448-5180
* Vallejo	M	Rekha Nayar	A1, A2	6	707-648-5433
* West Sacramento	M	Becky Robertson	A1, A2	2	916-617-4584
Woodland	M	Kimberly McKinney	A1	5	530-661-5849
Yolo County	C	Tom Haynes	A1, A2	6	530-666-8162
* Yorba Linda Water District	S	David Christian	A1	3	714-961-7140

Client Codes:

C - California County

M - California Municipality (City)

S - California Special District or Other Government

T - Texas Municipality (City)

Service Codes:

A1 - Audit Under *Government Auditing Standards*

A2 - Single Audit Act Engagement

* Participated in the GFOA Award Programs and has received or anticipates receiving outstanding awards

Appendix C – Engagement Team Resumes



Ryan Domino, CPA

ENGAGEMENT PARTNER

ACHIEVEMENTS

Ryan currently serves as a technical reviewer for the Government Finance Officers Association (GFOA), and has been a presenter for CSMFO's annual conference and various chapter meetings. He has been involved with teaching current audit and accounting-related material at LSL's in-house training seminars, and annual GASB Update.

CONTINUING EDUCATION

As a firm policy, all LSL government staff are required to complete a minimum of 40 hours of continuing education every year, with at least 24 hours in governmental accounting and auditing in a two-year period. Ryan meets the requirements for Government Auditing Standards in governmental CPE.

EXPERIENCE

Ryan has over 11 years of experience in governmental auditing including financial statement audits, preparation of Annual Comprehensive Financial Reports, Housing Successor compliance audits, TDA compliance audits, Single Audits, Federal Student Financial Aid audits, and various consulting and agreed-upon procedures projects.

Ryan is one of the firm's leaders in ensuring audit quality control and Government Practice training for staff. He is a regular presenter at the firm's annual GASB Update where he has presented training to our clients on the latest GASB pronouncements and has been a presenter for CSMFO's chapter meetings and the annual CSFMO Conference.

Some of his presentations have covered:

- General auditing in accordance with GAGAS
- Accounting for capital assets
- GASB Statement Nos. 89, 90, 91, 94, 100, 101, and 102
- Fraud risks and internal controls

MEMBERSHIPS

AICPA, CalCPA, CSMFO, GFOA, GFOAT

EDUCATION

Bachelor of Arts Degree in Business Administration, with an emphasis in Accounting – California State University, Fullerton

LICENSES & CERTIFICATIONS

Certified Public Accountant
California
Texas

AICPA Advanced
Single Audit Certificate

AUDIT ENGAGEMENTS

City of Agoura Hills, CA
City of Big Bear Lake, CA
City of Brea, CA
City of Burbank, CA
City of Carlsbad, CA
City of Cathedral City, CA
City of Chino Hills, CA
City of Dana Point, CA
City of Kress, TX
City of La Quinta, CA
City of Lompoc, CA
City of Monrovia, CA
City of Moorpark, CA
City of Oceanside, CA
City of Orange, CA
City of Palm Desert, CA
City of Rialto, CA
City of Rosemead, CA
City of San Clemente, CA
City of San Juan Capistrano, CA
City of Santa Monica, CA
Monterey Peninsula Airport District
Orange County Water District
Orchard Dale Water District
Rainbow Municipal Water District
San Bernardino Muni. Water Dept.
Three Valleys Muni. Water District
United Water Conservation District
Yorba Linda Water District

Ryan Domino CPE Records 2023 - Current

Program	Sponsor	Completed
Back to Basics Uniform Guidance Update Encore Presentation	LSL, LLP	09/10/2025
2025 Government Workshop Series	LSL CPAs	09/09/2025
2025 Government Workshop Series	LSL CPAs	09/02/2025
2025 GAGAS Training Day 2	LSL, LLP	08/28/2025
2025 Government Workshop Series	LSL CPAs	08/26/2025
2025 GAGAS Training Day 1	LSL, LLP	08/27/2025
2025 Government Workshop Series	LSL CPAs	08/05/2025
Developing as a Rainmaker	Convergence Coaching	06/23/2025
Back to Basics GASB 101: Compensated absences	LSL, LLP	06/05/2025
The New Psychology of Fraud 2024-2025	Calcpa	05/14/2025
New Quality Management Standards: Bringing It All Together - Exploring All Components of a Quality Management System	Aicpa	04/24/2025
New Quality Management Standards: What's New for Firms' Monitoring and Remediation Processes	Aicpa	04/17/2025
Single Audit Training - 01/24/2025	LSL CPAs	01/24/2025
Back to Basics - Capital Assets Crash Course	LSL CPAs	09/10/2024
Back to Basics Put the Pieces Together: A Guide to Bank Reconciliations	LSL CPAs	08/27/2024
A CPA's Guidebook to Ethical Behavior: A CPE Ethics Course for Texas CPAs	Becker Professional Education	08/23/2024
Government Year-End Training 8/8/24 (Webinar)	LSL CPAs	08/09/2024
LSL Government Audit, Accounting & Technology (GAAT) Update	LSL CPAs	05/01/2024
2024 Govt. Interim Training - Audit Roadmap	LSL CPAs	04/05/2024
2024 Govt. Interim Training: Internal Control Documentation in Orb	LSL CPAs	04/04/2024
Audit Nightmares: Expenses	Lumiq	02/13/2024
LSL CPAs Strategic Planning	Boomer Consulting	01/18/2024
Designing a Training Program: Setting Goals, Objectives, and Mediums		01/03/2024
Key Recipient Roles and Responsibilities in Single Audits	Aicpa	12/15/2023
Audit & Assurance Discussion Webinar	Primeglobal	10/19/2023
2023 DHCS GAGAS Training Day 2	LSL CPAs	08/31/2023
2023 DHCS GAGAS Training Day 1	LSL CPAs	08/30/2023
2023 Uniform Guidance Update	Becker Professional Education	08/21/2023
Understanding and Applying SAS 142: Audit Evidence	Becker Professional Education	07/31/2023
Risk Assessment Under SAS No. 145	Aicpa	07/20/2023
Selecting and Managing a Project Portfolio with Microsoft Project		07/18/2023
2023 Govt. Lunch & Learn! Writing Good Findings	LSL CPAs	07/14/2023
Becoming a Thought Leader		07/13/2023
2023 Govt. Year-End Training - Time Management (Level 1)	LSL CPAs	06/30/2023
2023 Govt. Year-End Training - Financial Statements (Level 2)	LSL CPAs	06/29/2023
2023 Govt. Year-End Training - Payroll (Level 1)	LSL CPAs	06/29/2023
2023 Govt. Year-End Training - Revenue & Receivables (Level 2)	LSL CPAs	06/29/2023
2023 Govt. Year-End Training - Revenue & Receivables (Level 1)	LSL CPAs	06/28/2023
2023 Govt. Year-End Training - GASB 100	LSL CPAs	06/27/2023
2023 Govt. Year-End Training - Year-End Expectations	LSL CPAs	06/27/2023
2023 Govt. Year-End Training - Inventory and YE Expectations	LSL CPAs	06/26/2023
2023 Govt. Year-End Training - Basics of Government	LSL CPAs	06/26/2023
2023 Govt. Lunch & Learn! Long-term Debt	LSL CPAs	06/16/2023
Critical Thinking – The Key to Success in Any Job	Becker Professional Education	06/14/2023
2023 OMB Compliance Supplement and Single Audit Update	Aicpa	06/13/2023
GASB Other Postemployment Benefits (OPEB)	Becker Professional Education	06/12/2023
Building Professional Relationships		06/06/2023
Balancing Multiple Roles as a Leader		06/05/2023
2023 Govt. Lunch & Learn! Cash and Investments	LSL CPAs	06/02/2023
2023 Fraud Update	Becker Professional Education	05/09/2023
Start-up and Small Business Financial Statements: Issues and Fraud 2022	Calcpa	05/09/2023
2023 GASB Update: The Age of Enlightenment (for finance departments!)_LIVE	LSL CPAs	05/04/2023
2023 Annual Required GAQC Webcast	Aicpa	05/02/2023
California Ethics	Becker Professional Education	04/26/2023
2023 Interim Training - Assignments and Expectations	LSL CPAs	03/10/2023
2023 Interim Training - Live Case Study	LSL CPAs	03/10/2023
2023 Interim Training - Changes Since Re-Engineering	LSL CPAs	03/09/2023
2023 Interim Training - Introduction to Government Audits	LSL CPAs	03/09/2023
2023 Interim Training - Audit Documentation	LSL CPAs	03/09/2023
2023 Interim Training - Basics of Internal Control	LSL CPAs	03/09/2023
Accounting Firm's System of Quality Control, Part 1	Becker Professional Education	01/16/2023



Christian Townes, CPA

CONCURRING PARTNER

ACHIEVEMENTS

With over 12 years of experience in public accounting, Christian brings a strong focus on governmental services and auditing, including federal grant compliance. She has a strong background in navigating the complexities of GASB regulations, ensuring compliance and accuracy in financial processes. Additionally, she specializes in Single Audit planning and execution and excels in evaluating requirements, including major program determination, audit sampling, and internal control compliance.

CONTINUING EDUCATION

As a firm policy, all LSL government staff are required to complete a minimum of 40 hours of continuing education every year, with at least 24 hours in governmental accounting and auditing in a two-year period. Christian meets the requirements for Government Auditing Standards in governmental CPE.

EXPERIENCE

She has performed all phases of our government audits, including special districts, ACFR audits, and Single Audits.

Her work has entailed:

- Assisting in the preparation of the Annual Comprehensive Financial Report
- Performing analytical and substantive audit procedures on account balances
- Planning the nature, timing, and extent of procedures involved in the audit process audits in accordance with the provisions of Government Auditing Standards and the provisions of the Single Audit Act and the Uniform Guidance
- Assisting clients with the preparation and review of GASB related journal entries, including implementation of GASB 87 and 96.

MEMBERSHIPS

AICPA, GFOA, CSMFO

EDUCATION

Bachelor of Science in Accounting with a minor in Economics –
The College at Brockport, State University of New York

A.S. in Business Administration – Genesee Community College

LICENSES & CERTIFICATIONS

Certified Public Accountant
New York
California

AICPA Advanced
Single Audit Certificate

ENGAGEMENTS

Bay Area Clean Water Agencies
City of Citrus Heights
City of Diamond Bar
City of Dixon
City of Escalon, TDA
City of Galt
City of Inglewood
City of Lathrop, TDA
City of Lodi
City of Lodi, TDA
City of Manhattan Beach
City of Ripon, TDA
City of Shafter
City of Stockton, TDA
City of Tracy, TDA
City of Vacaville
City of Vallejo
County of Butte
County of El Dorado
County of Nevada
County of Placer
County of Sutter
DSRSD-EBMUD Recycled Water
Authority
East Bay Municipal Utility District
Freeport Regional Water Project
Monterey One Water
Sacramento Transportation Authority
San Joaquin COG
San Joaquin Rail Commission, TDA
San Joaquin Transit District, TDA
San Joaquin County, TDA
Stanislaus Council of Governments
Sutter County
Upper Mokelumne River Watershed
Authority

Christian Townes CPE Records 2023 - Current

Program	Sponsor	Completed
2025 Government Workshop Series	LSL CPAs	09/09/2025
2025 Government Workshop Series	LSL CPAs	09/09/2025
2025 Government Workshop Series	LSL CPAs	09/02/2025
2025 Government Workshop Series	LSL CPAs	09/02/2025
2025 Government Workshop Series	LSL CPAs	08/12/2025
2025 Government Workshop Series	LSL CPAs	08/12/2025
Quality Management Standards	Becker Professional Education	05/13/2025
Quality Management Standards	Becker Professional Education	05/13/2025
Quality Management Standards	Becker Professional Education	05/13/2025
Single Audit Training - 01/24/2025	LSL CPAs	01/24/2025
Back to Basics Grants from A-Z	LSL CPAs	09/24/2024
Government Year-End Training 8/8/24 (Webinar)	LSL CPAs	08/09/2024
Back to Basics: Mastering AR Reconciliations for Year-End	LSL CPAs	07/16/2024
Back to Basics Pension & OPEB for Beginners	LSL CPAs	07/10/2024
Back to Basics Leases & SBITA Accounting: Year Two & Beyond	LSL CPAs	06/18/2024
2023 Yellow Book Update	Becker Professional Education	08/22/2023
Yellow Book and Single Audit Update - 2023	Becker Professional Education	08/16/2023
2023 Fraud Update	Becker Professional Education	08/11/2023
Annual GASB Update - 2023	Becker Professional Education	08/10/2023
Professional Judgment in Audit	Becker Professional Education	08/09/2023
2023 Uniform Guidance Update	Becker Professional Education	08/03/2023
2023 Govt. Year-End Training - Time Management (Level 1)	LSL CPAs	06/30/2023
2023 Govt. Year-End Training - Communication Skills/Audit Documentation (Level 1)	LSL CPAs	06/29/2023
2023 Govt. Year-End Training - Financial Statements (Level 2)	LSL CPAs	06/29/2023
2023 Govt. Year-End Training - Revenue & Receivables (Level 2)	LSL CPAs	06/29/2023
2023 Govt. Year-End Training - People Management (Level 2)	LSL CPAs	06/29/2023
2023 Govt. Year-End Training - Payroll (Level 2)	LSL CPAs	06/28/2023
2023 Govt. Year-End Training - GASB 100	LSL CPAs	06/27/2023
2023 Govt. Year-End Training - Expenditures & Payables (Level 2)	LSL CPAs	06/27/2023
2023 Govt. Year-End Training - Year-End Expectations	LSL CPAs	06/27/2023
2023 Govt. Year-End Training - Audit Documentation (Level 2)	LSL CPAs	06/27/2023
2023 Govt. Year-End Training - Basics of Government	LSL CPAs	06/26/2023
2023 Govt. Year-End Training - Inventory and YE Expectations	LSL CPAs	06/26/2023
2023 Govt. Lunch & Learn! Long-term Debt	LSL CPAs	06/16/2023
2023 Govt. Lunch & Learn! Cash and Investments	LSL CPAs	06/02/2023
2023 GASB Update: The Age of Enlightenment (for finance departments!)_LIVE	LSL CPAs	05/04/2023
Statement of Cash Flows: Preparation, Presentation, and Use	Aicpa	03/27/2023
Financial Instruments and Leases	Aicpa	03/23/2023
Current Audit Environment and ASB Activity	Aicpa	03/22/2023
Yellow Book: Staying Compliant with Government Auditing Standards	Aicpa	03/20/2023
Risk Management Techniques and Tools	Aicpa	03/16/2023
Contract Accounting and Lease Accounting and Their Impact on Construction Contractors	Aicpa	03/14/2023
Auditing Digital Assets	Aicpa	03/13/2023
2023 Interim Training - Live Case Study	LSL CPAs	03/10/2023
2023 Interim Training - Assignments and Expectations	LSL CPAs	03/10/2023
2023 Interim Training - Audit Documentation	LSL CPAs	03/09/2023
2023 Interim Training - Basics of Internal Control	LSL CPAs	03/09/2023
2023 Interim Training - Changes Since Re-Engineering	LSL CPAs	03/09/2023
2023 Interim Training - Introduction to Government Audits	LSL CPAs	03/09/2023



Steven (Berrett) Warnick, CPA

SENIOR MANAGER

ACHIEVEMENTS

Berrett dove headfirst into the world of accounting in 2007 and never looked back. He's been a licensed CPA since 2011 and has honed his specialty in helping state and local governments tackle major challenges, including the implementation of new GASB standards such as revenue recognition, leases and fiduciary activities.

CONTINUING EDUCATION

As a firm policy, all LSL government staff are required to complete a minimum of 40 hours of continuing education every year, with at least 24 hours in governmental accounting and auditing in a two-year period. Berrett meets the requirements for Government Auditing Standards in governmental CPE.

EXPERIENCE

Berrett has over 18 years of experience in governmental auditing including financial statement audits, preparation of Annual Comprehensive Financial Reports, TDA compliance audits, Single Audits, and various consulting and agreed-upon procedures projects.

Berrett is an active contributor to the firm's webinars to help educate staff and clients. His passion for solving complex challenges with calm confidence translates into his ability to explain common industry issues with simplified, understandable solutions.

His work has entailed:

- Assisting in the preparation of the Annual Comprehensive Financial Report
- Assisting clients with obtaining the GFOA award of excellence for the first time.
- Presentation of audit results to Audit Committees or other charged with governance.
- Planning the nature, timing, and extent of procedures involved in the audit process audits in accordance with the provisions of Government Auditing Standards and the provisions of the Single Audit Act and the Uniform Guidance
- Risk assessment and evaluation of internal controls with COSO and Federal Green Book.
- Assisting clients with the implementation of new GASB pronouncements including GASB 68, 75, 84, 87, 96 and 100.

MEMBERSHIPS

AICPA, CalCPA

EDUCATION

Bachelor of Science Degree in Accounting, Minor in Information Systems - Brigham Young University, Idaho

LICENSE

Certified Public Accountant
California

AUDIT ENGAGEMENTS

Alpine County, CA
Amador County, CA
Butte County, CA
Calaveras County, CA
El Dorado County, CA
Inyo County, CA
Kern County, CA
Lake County, CA
Marin County, CA
Mendocino County, CA
Mono County, CA
Monterey County, CA
Napa County, CA
Nevada County, CA
Placer County, CA
San Bernardino County, CA
San Joaquin County, CA
San Luis Obispo County, CA
Sierra County, CA
Sutter County, CA
Tehama County, CA

Steven Berrett Warnick CPE Records 2023 - Current

Program	Sponsor	Completed	Subject Area
2025 Government Workshop Series	LSL CPAs	09/09/2025	
2025 Government Workshop Series	LSL CPAs	08/26/2025	
2025 Government Workshop Series	LSL CPAs	08/19/2025	
2025 Government Workshop Series	LSL CPAs	08/12/2025	
2025 Government Workshop Series	LSL CPAs	08/05/2025	
2025 Government Year-End Training	LSL CPAs	07/24/2025	
2025 Assurance Department Training	LSL CPAs	07/23/2025	
2025 Assurance Department Training	LSL CPAs	07/22/2025	
Back to Basics GASB 101: Compensated absences	LSL, LLP	06/05/2025	
2025 Government Interim Training	LSL CPAs	04/07/2025	
Understanding and Analyzing Financial Statements - CLFSN5	Interactive Self-Study	04/05/24	Technical Subject Areas
Balance Sheet and Other Schedules - CP12BS	Interactive Self-Study	04/05/24	Technical Subject Areas
Financial Statement Disclosures - Common Issues - CLDISC	Interactive Self-Study	04/05/24	Technical Subject Areas
C Corporations - Trade or Business Property Transactions - CLCOPB	Interactive Self-Study	05/06/24	Technical Subject Areas
C Corporations - Related Party Transactions-CLCOP2	Interactive Self-Study	04/25/24	Technical Subject Areas
Introduction to Partnerships and LLCs	Interactive Self-Study	07/05/24	Technical Subject Areas
Tax Research - Tax Law and Treasury Interpretations	Interactive Self-Study	07/24/24	Technical Subject Areas
Consolidated Tax Returns Qualifications & Requirements	Interactive Self-Study	07/12/24	Technical Subject Areas
Consolidated Tax Returns Calculating Income	Interactive Self-Study	07/24/24	Technical Subject Areas
Entity Comparisons-CLGT21	Interactive Self-Study	07/12/24	Technical Subject Areas
IRS Audits, Litigation and Regulation	Interactive Self-Study	07/24/78	Technical Subject Areas
Business Law for Accountants	Interactive Self-Study	07/15/24	Technical Subject Areas
Accounting Overview for Tax Professionals	Interactive Self-Study	07/05/24	Technical Subject Areas
Risk Assessment - Planning of a Financial Statement Audit	Interactive Self-Study	07/25/24	Fraud
Effective Writing for Accountants	Interactive Self-Study	07/26/24	Non-Technical Subject Areas
Governmental Fund Accounting and Interfund Activity	Interactive Self-Study	07/05/24	Government
Single Audits of Governmental and Nonprofit Entities	Interactive Self-Study	07/22/23	Government
Accounting for Governmental Assets and Liabilities	Interactive Self-Study	07/22/23	Government
Trends in Governmental Accounting	Interactive Self-Study	07/22/23	Government
Materiality in Planning a Governmental Audit	Interactive Self-Study	07/22/23	Government
AIS and Audit Methodology - Day 1	Interactive Self-Study	07/22/23	Government
Ethics for CPAs and Tax Professionals-EGENTX	Interactive Self-Study	10/09/23	Ethics
Caring Conversations Part 5: Talking Through Tension	Live Presentation	09/12/22	Non-Technical Subject Areas



Chloe Zabrek, MPAc, CPA

SUPERVISOR

ACHIEVEMENTS

Chloe is a skilled and dedicated senior auditor with a comprehensive understanding of all audit procedures and the ability to identify and resolve complex issues. As an experienced auditor, Chloe plays a crucial role in ensuring accuracy and compliance with both regulatory and professional standards, while focusing on the quality and effectiveness of the audit engagement.

CONTINUING EDUCATION

120 total hours over the last three years, 100 of which were in governmental accounting and auditing subjects. Chloe meets the requirements of governmental CPE Government Auditing Standards.

EXPERIENCE

With 5 years of experience in governmental auditing, Chloe has honed her expertise in all phases of government audits, including ACFR audits, housing authority audits, Transportation Development Act audits, Air Pollution Districts, State department audit, and Single Audits.

Her work has entailed:

- Assisting in the preparation of the Annual Comprehensive Financial Report (ACFR)
- Performing analytical and substantive audit procedures on account balances
- Supervising the nature, timing and extent of procedures involved in the audit process as well as Junior Staff
- Assisting clients with the preparation and review of GASB 68, 75, 87, and 96 journal entries
- Review of capital asset, debt service, federal and state award schedules

EDUCATION

Bachelor of Arts in Business Administration
with an emphasis in Accounting – Seattle University

Master of Professional Accountancy – University of California, Davis

LICENSE

Certified Public Accountant
California

ENGAGEMENTS

County of Butte
County of El Dorado
City of Diamond Bar
City of Rancho Cucamonga
City of Redondo Beach
City of Roseville
City of San Juan Capistrano
City of Vallejo
South Coast Air Quality District

Engagements at CLA

County of Butte
County of Calaveras
County of El Dorado
County of Glenn
County of Humboldt
County of Kern
County of Lake
County of Mendocino
County of Monterey
County of Placer
County of San Bernadino
County of San Joaquin
County of San Luis Obispo
County of Shasta
County of Stanislaus
County of Tehama
County of Trinity
County of Yuba
City of Benicia
City of Porterville
City of Redding
California Housing Finance Agency
California Infrastructure and Economic
Development Bank
California Cannabis Authority
Eastern Sierra Transit Authority
Sacramento Law Library
San Luis Obispo APCD

Chloe Zabrek CPE Records 2023 - Current

Program	Sponsor	Completed
LSL GAAT Update 2025 Power Moves: Stay Ahead & Thrive Through Change	LSL, LLP	04/10/2025
Single Audit Training - 01/24/2025	LSL CPAs	01/24/2025
Back to Basics Put the Pieces Together: A Guide to Bank Reconciliations	LSL CPAs	08/27/2024
Government Year-End Training 8/8/24 (Webinar)	LSL CPAs	08/09/2024
Back to Basics Leases & SBITA Accounting: Year Two & Beyond	LSL CPAs	06/18/2024
Inventory Count Training (Government)	LSL CPAs	06/06/2024
2024 Govt. Interim Training - Audit Roadmap	LSL CPAs	04/05/2024
2024 Govt. Interim Training: Expectations	LSL CPAs	04/05/2024
2024 Govt. Interim Training: Internal Control Documentation in Orb	LSL CPAs	04/04/2024
Ethical and Independence Considerations in Yellow Book Engagements	Becker Professional Education	04/03/2024
Motivating remote workers	Becker Professional Education	04/03/2024
Identifying and Communicating Internal Control Matters on An Audit	Becker Professional Education	04/03/2024
GAO Green Book - Government Internal Control Standards	Becker Professional Education	04/02/2024
Evaluating internal controls post-pandemic	Becker Professional Education	04/02/2024
Evaluating Design and Implementation of Internal Controls on Audits	Becker Professional Education	04/01/2024
What is Changing in Risk Assessment	Becker Professional Education	03/21/2024
Financial Statement Fraud	Becker Professional Education	03/13/2024
Completing the Audit	Becker Professional Education	03/12/2024
Accounting Firm's System of Quality Control, Part 2	Becker Professional Education	03/08/2024
Accounting Firm's System of Quality Control, Part 1	Becker Professional Education	03/04/2024
Single Audit Quality: Focus on Designing and Performing Test of Control and Compliance	Becker Professional Education	02/28/2024
Writing Yellow Book and Single Audit Reports That Comply With Requirements	Becker Professional Education	02/27/2024
The Top 10 Project Management Mistakes, and How to Avoid Them		02/26/2024
Data Analytics for Students		02/19/2024
Working with Real-Time Data in Excel		02/19/2024
Fraud and Abuse in Nonprofit and Government Environments	Becker Professional Education	02/16/2024
Developing Your Leadership Philosophy		02/12/2024
Cultivating a Growth Mindset		02/09/2024
Audit Sampling, Part 2: Attribute Sampling for Tests of Controls and Selecting a Representative Sample	Becker Professional Education	02/06/2024
A Guide Through Common Audit Deficiencies	Becker Professional Education	02/06/2024
Audit Risk Assessment: The Do's and Don'ts, Part 1	Becker Professional Education	01/29/2024
Audit Risk Assessment: The Do's and Don'ts, Part 2	Becker Professional Education	01/29/2024
Big Data in the Age of AI		01/25/2024
Business Ethics for Managers and Leaders		01/25/2024
Yellow Book and Single Audit Update 2024	Becker Professional Education	01/24/2024
Asset Misappropriation Schemes	Becker Professional Education	01/24/2024
2023 Uniform Guidance Update	Becker Professional Education	01/23/2024
Business Collaboration in the Modern Workplace		01/23/2024
Finding a Better Work-Life Balance	Becker Professional Education	01/23/2024
AICPA Risk Assessment Requirements	Becker Professional Education	01/22/2024
AICPA's Ethics Codification Project	Becker Professional Education	01/22/2024
Critical Thinking		01/22/2024
Being an Effective Team Member		01/22/2024
Accountants' Responsibility Regarding Fraud, Part 2	Becker Professional Education	01/18/2024
Accounting Foundations: Internal Controls		01/18/2024
AICPA Control Risk Assessment Requirements	Becker Professional Education	01/18/2024
Accountants' Responsibility Regarding Fraud, Part 1	Becker Professional Education	01/17/2024
How to Properly Prepare Audit Documentation and Workpapers, Part 2	Becker Professional Education	01/16/2024
How to Properly Prepare Audit Documentation and Workpapers, Part 1	Becker Professional Education	01/16/2024
Government Ethics and Independence	Becker Professional Education	01/15/2024
Time Management for Busy People		01/12/2024
Fraud Update 2024	Becker Professional Education	01/12/2024
Writing Email		01/12/2024
Microsoft Teams Essential Training		01/12/2024
Professional Skepticism for Public Accountants	Becker Professional Education	01/11/2024
Working with Difficult People		01/11/2024
Getting "UP!" Supercharging Your Energy	Becker Professional Education	01/11/2024
10 Habits of highly successful careers	Becker Professional Education	01/11/2024
Prioritizing Your Tasks		01/11/2024
2023 Yellow Book Update	Becker Professional Education	01/10/2024
Internal Control Considerations—Focus on Non-profits and Governmental Entities	Becker Professional Education	01/10/2024
Introduction to Government/Fund Accounting	Becker Professional Education	01/09/2024