



MOUNTAINS RECREATION & CONSERVATION AUTHORITY

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MEMORANDUM

TO: The Governing Board

FROM:  Joseph T. Edmiston, FAICP, Hon. ASLA, Executive Officer

DATE: April 2, 2014

SUBJECT: **Agenda Item VI(b): Consideration of resolution authorizing a professional services contract with Moss, Levy, & Hartzheim, LLP for external audit services**

Staff Recommendation: That the Governing Board adopt the attached resolution authorizing a professional services contract in the amount of \$89,602 for external audit services of the MRCA, including mandated Federal 'single audits'

Background: On October 13, 2013, a Request for Proposals (RFP) was issued for audit services for Conejo Recreation and Park District (CRPD) and Mountains Recreation and Conservation Authority (MRCA) beginning with the audit of Fiscal Year (FY) 2013-14 and ending with the audit of FY 2015-16. The RFP provides for two one-year optional extensions.

The RFP was mailed to 49 auditing firms, and notice of the RFP was posted on the California Society of Municipal Finance Officers web site. Six audit firms responded to the RFP

- Burkey Cox Evans and Bradford
- JJACPA, Inc.
- Moss, Levy & Hartzheim, LLP
- Nigro & Nigro, PC
- Pun & McGeady, LLP
- Rogers, Andersen, Malody & Scott, LLP

Each firm's proposal was evaluated by a committee consisting of Conejo Recreation and Park District Management Services Administrator Sheryl Lewanda, CRPD Accounting Supervisor Loretta Massie, MRCA Assistant Financial Officer Jeff Jones, and MRCA Division Chief Basem Mosaad.

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Firms were evaluated based on the results of the proposal evaluation, reference checks, proposed costs, firm size, experience with special districts, and breadth of services available.

Moss, Levy & Hartzheim, LLP was selected based on its ability to provide professional guidance, qualified staff, price, and experience. Moss, Levy & Hartzheim performed the MRCA and CRPD audits for several years prior to FY 2007-08. The CRPD Board of Directors approved a contract for professional services related to this item to Moss, Levy & Hartzheim at its March 27, 2014 board meeting.

The not-to-exceed price for the three year base professional services contract to the MRCA from Moss, Levy & Hartzheim is \$89,602. This price includes (1) annual general audit services and Basic Financial Statement preparation to the MRCA, (2) preparation of as needed required Federal single audits, (3) annual audits of MRCA's two Benefit Assessment Districts and (4) annual audits of MRCA's two Community Facility Districts. The amount for the general MRCA audit and related Federal single audits for the period is \$59,286. The amount for the Benefit Assessment and Community Facility audits is \$30,316. Please refer to attachment one which further explains those costs. Attachment one also includes (a) a summary of all bids received from audit firms that responded to the RFP, and (b) the detailed proposal submitted by Moss, Levy, and Hartzheim.

Assistant Financial Officer Jones will be in attendance at the board meeting and will answer any questions in respects to this item.