

BEVERLY HILLS UNIFIED SCHOOL DISTRICT

**PROPOSAL FOR PROFESSIONAL AUDITING SERVICES PURSUANT TO
PROPOSITION 39 MEASURE "E" SCHOOL FACILITIES PROGRAM**

**For the Fiscal Years Ending June 30, 2016
(Optional Fiscal Years Ending June 30, 2017 and 2018)**

Submitted By:

Moss, Levy & Hartzheim, LLP
5800 Hannum Avenue, Suite E
Culver City, California 90230
Phone: (310) 670-2745
Fax: (310) 670-1689

Proposal due date:

August 18, 2016

Contact Person:

Craig A. Hartzheim, CPA: Partner
Ron A. Levy, CPA: Partner
Hadley Y. Hui, CPA: Partner

**BEVERLY HILLS UNIFIED SCHOOL DISTRICT
AUDIT PROPOSAL
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MOSS, LEVY & HARTZHEIM LLP

CERTIFIED PUBLIC ACCOUNTANTS

PARTNERS

RONALD A LEVY, CPA
CRAIG A HARTZHEIM, CPA
HADLEY Y HUI, CPA
ALEXANDER C HOM, CPA
ADAM V GUISE, CPA
TRAVIS J HOLE, CPA

COMMERCIAL ACCOUNTING & TAX SERVICES

433 N. CAMDEN DRIVE, SUITE 730
BEVERLY HILLS, CA 90210
TEL: 310.273.2745
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GOVERNMENTAL AUDIT SERVICES

5800 HANNUM AVENUE, SUITE E
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La Tanya Kirk-Carter
Chief Administrative Officer
Beverly Hills Unified School District
255 South Lasky Drive
Beverly Hills, CA 90212

Dear Ms. Kirk-Carter,

We are pleased to respond to the Beverly Hills Unified School District (District) Request for Proposal for the annual independent financial audit of the District's Proposition 39 Measure "E" school facilities program for the fiscal year ending June 30, 2016 plus two optional renewal periods. We have prepared our proposal to address each of the specifications included in the District's Request for Proposal.

After 59 years in public accounting and 39 years of performing local governmental and non-profit audits, it is extremely gratifying to witness the continued growth of Moss, Levy & Hartzheim, LLP. The firm is a regional full service public accounting firm with offices in Beverly Hills, Culver City, and Santa Maria and clients throughout the State of California, as well as thirty-one other states. We are pleased with not only the continuing development of the firm but also the progress and economic health of our clients. We understand that school district and governmental accounting are specialized industries with their own accounting standards and requirements, and that is why we strive to constantly improve the quality of our professional services. This degree of dedication, coupled with our ability to inform our clients of any new accounting and auditing issues is paramount to our success.

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

It is our understanding that we will perform an audit of the District's Proposition 39 Measure "E" School Facilities Program, which will include: a review of internal control documentation (including approvals, compliance, project expenditure tracking), fraud assessment and inquiries, review of applicable legal opinions on the use of bond fund, bond oversight committee minutes review and organizations, and proper deposit of bond proceeds and allocation of investment income to bond fund. In addition, we will examine invoices, purchase orders and contracts, test allowability and compliance with legal requirements. We will test the expenditures are described in budget and facilities planning document, evaluate the allowability of any bond funds used for routine maintenance, and evaluate use of funds for charters related to equity issues in Proposition 39. Moreover, we will examine bid documents and contractor selection methods for compliance with PCC and best practices for procurement of materials and services. We will also compare total expenditures to total contract, examine change orders for approvals and legal requirements, examine bid security insurance, and consider fraud risk assessment in our audit test. Furthermore, we will conduct a physical inspection of all facilities to verify that project expenditures were made.

It is our understanding that we will be preparing the District's Bond Building Fund Financial Statements and that we are responsible for issuing the following reports: an independent auditor's report on the District's Bond Building Fund financial statements and related notes in conformity with accounting principles generally accepted in the United States of America; an independent auditor's report on internal control over financial reporting and on compliance in accordance with Government Auditing Standards; a summary schedule of findings, recommendations, and questioned costs; and supplemental schedules of expenditures by project and a budget to actual comparison. In addition, we will reconcile the totum report to the district's general ledger as part of the financial audit.

All noncompliance or significant deficiencies found during the audit will be communicated in writing. In the required reports on compliance and internal controls, we shall communicate any significant deficiencies, material weaknesses, and noncompliance issues found during the audit. Non-reportable conditions discovered will be reported in a separate letter to management, which will be referred to in the reports on compliance and internal controls. All irregularities and illegal acts or indications of illegal acts of which we become aware during the course of our audit will be immediately reported, in writing, to the District's School Board, the Citizen Bond Oversight Committee, the District's Attorney and the Chief Administrative Officer.

We will be responsible for retaining all working papers and reports, at our expense, for a minimum of seven (7) years, unless the firm is notified in writing by the District of the need to extend the retention period. We will make available all original working papers for examination, upon request to the District.

This proposal for auditing services is an irrevocable offer until November 18, 2016.

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

(1) Craig A. Hartzheim, CPA Partner 5800 Hannum Avenue, Suite E Culver City, CA 90230 (310) 670-2745 chartzheim@mlhcpas.com	(2) Ron A. Levy, CPA Partner 2400 Professional Parkway, Suite 205 Santa Maria, CA 93455 (805) 925-2579 rlevy@mlhcpas.com	(3) Hadley Y. Hui, CPA Partner 5800 Hannum Avenue, Suite E Culver City, CA 90230 (310) 670-2745 hhui@mlhcpas.com
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Sincerely,

Hadley Y. Hui, CPA
Partner

BEVERLY HILLS UNIFIED SCHOOL DISTRICT
TECHNICAL PROPOSAL

AUDIT APPROACH

We will obtain the general ledger and the project expenditure summary and detail reports prepared by the District for the fiscal year. Within the fiscal year, we will obtain the actual invoices and other supporting documentation for all expenditures to ensure compliance with Proposition 39 funding. We will then perform the following procedures:

- Review the School Plan Bond Project publicized list of intended projects.
- Select expenditures during the fiscal year and review supporting documentation to ensure that funds were properly expended on the specific projects outlined on the publicized list and that they met the requirements for bidding, if applicable.
- Compare total project expenditures to budgets to determine if there were any expenditures in excess of appropriations.
- Verify that funds were used for the construction, acquisition, furnishing, and equipping of the intended projects and that funding was not used for salaries of school administrators or other operating expenses of the District.

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

- Bond issue settlement statements and accounting records to verify that the net proceeds from the sale of the General Obligation Bonds are recorded in a separate fund of the District and any amounts set aside for debt service are deposited into the related bond interest and redemption fund.

We understand that California Education Code § 15286 requires that the financial and performance audits be performed using Generally Accepted Governmental Auditing Standards (GAGAS) issued by the Comptroller General of the United States and the U.S. Government Accountability Office (GAO). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We will prepare and provide the District and the District's governing board, staff, and Citizen's Oversight Committee ("COC"), a report of the results of the Auditor's financial and performance audits in accordance with the Government Auditing Standards issued by the Comptroller General of the United States for financial and performance audits, and we will attend, as required, meetings of the District governing board and the COC.

The primary purpose is to conduct an audit on the Proposition 39 Measure "E" School Facility Program, and such an audit is subject to the inherent risk that material errors or fraud may exist and not be detected by us. If conditions are discovered which lead to the belief that material errors, defalcations, or fraud may exist, or if any other circumstances are encountered that require extended services, we will promptly advise the District.

Each year, the partner or manager of the firm will contact the Chief Administrative Officer. The purpose of this contact will be to discuss the scope and timing of the annual audit, to review any accounting issues known at that time, and to address any District personnel's concerns about the impending audit.

During the entire engagement, our audit team will be determining whether the District is in compliance with all project budget, laws and regulations through review of the board minutes, examination of the general ledger, and discussion with finance personnel.

BEVERLY HILLS UNIFIED SCHOOL DISTRICT
TECHNICAL PROPOSAL

AUDIT APPROACH (Continued)

In the event of a problem, the District's Board, the COC, the District's Attorney, and the Chief Administrative Officer will be immediately notified in writing of any fraud, other illegal acts, or indications of illegal acts found during the course of our work. All other discrepancies or weaknesses in the internal control system that we become aware of will be communicated to management through discussion, the management recommendation letter, and/or if it is a significant deficiency, as part of the audit report.

Minimal assistance of the District's staff is required during the course of the audit; however, we do ask that the District provide the following: cooperation in answering questions, preparation of requested confirmations, a general ledger and other miscellaneous items.

FIRM'S SYSTEM OF QUALITY CONTROL

All workpapers are reviewed by the Engagement Partner and Audit Manager. After the financial statements are prepared, a staff auditor proofreads the statements and ensures mathematical accuracy of all totals. The report is then sent to the technical reviewer (Ron Levy) for a second review and a technical review. Once these two reviews are completed, a senior or staff accountant will perform a third review. After the third review, the Engagement Partner will perform a final review.

Please see *Appendix A – Peer Quality Review Report* for a copy of our firm's December 31, 2011 quality review report, which includes a review of governmental and non-profit engagements. The Firm's 2014 Peer Quality Review Report is in the review stage with the California Society of CPAs.

INDEPENDENCE

Moss, Levy & Hartzheim, LLP is independent of the Beverly Hills Unified School District as defined by auditing standards generally accepted in the United States of America, the U.S. General Accounting Office's *Government Auditing Standards*, the U.S. Securities and Exchange Commission, and all other authoritative bodies with standard or rule making authority over the auditing profession.

The firm uses checklists and questionnaires to determine that staff members are independent of the client being audited. We also have each staff member sign a personal independence declaration prior to commencing work on an audit client. The partner in charge of the audit reviews all independence work papers prior to staffing each audit.

PERSONNEL

Moss, Levy & Hartzheim, LLP has an extensive background in auditing school districts, charter schools, and municipalities with over thirty-nine years of experience in this specialized field. Our firm currently performs thirty-five school district audits including four proposition 39 audits, four charter school audits, the annual audit of the County Sanitation Districts of Los Angeles County (all 25 districts), over thirty city audits, and over seventy-five special district audits. We also engage as a consultant to perform financial management and accounting service for two bonds measure.

Moss, Levy & Hartzheim, LLP is a regional firm that performs audits of governmental and non-profit entities throughout the State of California from the Oregon border to the Mexico border. We perform review and compilation engagements as well as tax and consulting services for clients throughout the United States. The firm currently has three partners and employs 30 professionals, all of whom are trained in governmental auditing, and has annual gross revenues in excess of \$4 million dollars. The firm has three offices in California: Beverly Hills, Culver City, and Santa Maria.

BEVERLY HILLS UNIFIED SCHOOL DISTRICT
TECHNICAL PROPOSAL

PERSONNEL (Continued)

The audit work will be completed by staff from our Culver City office.

The Culver City office is currently staffed by five certified public accountants (three partners and two managers). In addition, the Culver City office employs nine professional staff, consisting of managers, senior accountants, and staff accountants. All certified public accountants, managers, and senior accountants are part of the governmental and non-profit audit practice.

The District will have one partner, one manager, and one staff accountants assigned to the audits on a full-time basis. These employees will not be changed except due to unforeseen circumstances.

Our firm currently provides the following services:

Audits:

- Governmental (school districts, cities, special districts, and single audits)
- Non-Profit
- Commercial
- Compliance
- Transient Occupancy Tax
- Pensions

Accounting Services:

- Reviews
- Compilations

Management Advisory Services (Non-Audit Clients):

- Data Processing Services
- Business Consultation
- Pension and Profit Sharing Plan Assistance
- Acquisition and Mergers

Income Tax Services:

- Preparation
- Planning
- Tax Audits and Negotiations with Internal Revenue Service and Other Taxing Authorities

Please see *Appendix B – Current and/or Recently Completed Governmental Audits* for a list of governmental audit clients.

It is the firm's policy to have our partners and audit managers involved in the managing function of our audits. Having both the partner and audit manager involved in the engagement allows the District to receive an immediate response to questions about accounting and audit topics, concerns, and findings.

It is expected that Mr. Ron A. Levy, CPA would be the technical (concurring) partner in charge of the District's Measure E audits. He will be responsible for reviewing the District's Measure E financial statements and all other required statements and reports. He may also be responsible for addressing any District questions or concerns that arise during the year. He has assisted numerous school districts and has also prepared award-winning CAFRs.

BEVERLY HILLS UNIFIED SCHOOL DISTRICT
TECHNICAL PROPOSAL

PERSONNEL (Continued)

Mr. Hadley Y. Hui, CPA will be the engagement partner assigned to the audits. As engagement partner, he will oversee the day-to-day operations of the audit, review all audit areas, and be on-site for a majority of the fieldwork. He has assisted numerous school districts and has prepared numerous award-winning CAFRs. In the past five (5) years Mr. Hui has performed audit work for Beverly Hills Unified School District, Torrance Unified School District, Temple City Unified School District, Bellflower Unified School District, and Monrovia Unified School District.

Mr. Wilson Lam, CPA, CFE, CGFM will be the manager assigned to the audits. He will oversee the day-to-day operations of the audit and perform more difficult audit sections. In the past five (5) years Mr. Lam has performed audit work for Beverly Hills Unified School District, Torrance Unified School District, Temple City Unified School District, Bellflower Unified School District, and Monrovia Unified School District.

In addition to the supervisory staff listed above, one staff accountant will be assigned to the audits. Ms. Amber Chung has performed audit work for Beverly Hills Unified School District, Torrance Unified School District, Temple City Unified School District, Bellflower Unified School District, and Monrovia Unified School District.

All staff accountants have degrees from accredited colleges or universities, have received in-house governmental audit training, and at present have at least one year of governmental auditing experience. All staff accountants will be directly supervised by the manager assigned to the audits at all times.

The firm conducts an annual firm-wide two-day training seminar to update all governmental auditors on new pronouncements and improved audit techniques. In addition to this firm sponsored seminar, each governmental auditor attends the annual governmental and school accounting conferences and many other continuing education courses and is updated on current accounting/auditing issues through our journals and supplements which we receive on a regular basis.

All certified public accountants engaged in the audits of the District are licensed to practice in the State of California and have received at least the minimum number of governmental continuing professional education hours required by the State Board of Accountancy and Government Auditing Standards to perform a governmental audit.

All partners, managers, and staff members have worked on numerous governmental engagements together. Consistently working together will provide the District with a knowledgeable, proficient, and efficient audit team.

The firm will maintain staff continuity on the engagement throughout the term of the contract, barring any terminations, illnesses, or other unforeseen circumstances (departure from the firm, promotion, or assignment to another office). At the written request of the District, any Moss, Levy & Hartzheim, LLP employee assigned to the audit can be removed and replaced by another qualified employee. The District retains the right to approve or reject replacements.

REFERENCES

Please see *Appendix C – References* for a list of similar school district clients from our local office.

FIRM'S PERSONNEL PROFESSIONAL EDUCATION

Please see *Appendix D – Resumes* for each individual's qualifications and experience.

BEVERLY HILLS UNIFIED SCHOOL DISTRICT
TECHNICAL PROPOSAL

TOTAL ALL-INCLUSIVE MAXIMUM PRICE

<u>Classification</u>	<u>2015-16 Rates</u>	<u>Estimated Hours</u>	<u>Optional Years</u>		
			<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
Partner	\$ 175	20	\$ 3,500	\$ 3,560	\$ 3,620
Manager	125	39	4,875	4,992	5,109
Senior	90	-	-	-	-
Staff	75	45	3,375	3,420	3,465
Clerical	50	5	250	255	260
Grand Totals		109	\$ 12,000	\$ 12,227	\$ 12,454

SCHEDULE OF RATES

Description	Fiscal Years		
	2015-16	2016-17	2017-18
Partner	\$ 175	\$ 178	\$ 181
Manager	125	128	131
In-Charge (Supervisor/Senior)	90	92	94
Staff	75	76	77
Clerical	50	51	52

MANNER OF PAYMENT

Progress payments will be made on the basis of hours of work completed during the course of the engagement and out-of-pocket expenses incurred in accordance with the firm's proposal. Interim billings shall cover a period of not less than one calendar month. Final payment will be made after delivery of the firm's final reports.

Under penalties of perjury, I declare that I am an authorized signer and that there are no and have never been any financial interests between any officials or employees of the Beverly Hills Unified School District and Moss, Levy & Hartzheim, LLP.

Respectfully submitted,

Hadley Y. Hui, CPA
 Partner

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

BEVERLY HILLS UNIFIED SCHOOL DISTRICT
APPENDIX A – PEER QUALITY REVIEW REPORT



POWELL & SPAFFORD, LLP
CERTIFIED PUBLIC ACCOUNTANTS

Jessie C. Powell, CPA
Patrick D. Spafford, CPA

License #14 by the California Board of Accountancy
Member: American Institute of Certified Public Accountants

System Review Report

To the Partners of
Moss, Levy & Hartzheim, 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 Moss, Levy & Hartzheim, LLP (the firm) in effect for the year ended December 31, 2011. Our review was conducted in accordance with standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Moss, Levy & Hartzheim, LLP in effect for the year ended December 31, 2011, 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*. Moss, Levy & Hartzheim, LLP has received a peer review rating of *pass*.

Powell & Spafford, LLP

July 11, 2012

BEVERLY HILLS UNIFIED SCHOOL DISTRICT
APPENDIX B – CURRENT AND/OR RECENTLY COMPLETED AUDITS

CITIES AND FORMER REDEVELOPMENT AGENCIES

Arcadia, CA
Adelanto, CA
Arroyo Grande, CA
Atascadero, CA
Buellton, CA
Calabasas, CA
California City, CA
Carmel-by-the-Sea, CA
Covina, CA
Culver City, CA
Dinuba, CA
El Centro, CA
Eureka, CA
Fort Bragg, CA
Greenfield, CA
Grover Beach, CA
Holtville, CA
Hughson, CA
Indio, CA
La Cañada Flintridge, CA
La Habra Heights, CA
Laguna Hills, CA
Los Alamitos, CA
Morgan Hill, CA
Ojai, CA
Pacifica, CA
Paso Robles, CA
Town of San Anselmo, CA
Santa Maria, CA
Taft, CA
Town of Paradise, CA
Tracy, CA
Watsonville, CA
Westlake Village, CA
Town of Windsor, CA
Winters, CA
Yorba Linda, CA
Yuba City, CA

SCHOOL DISTRICTS

Acton-Agua Dulce Unified School District
Ballard School District
Bellflower Unified School District
Beverly Hills Unified School District
Blochman Union School District
Bradley Elementary School District
Buellton Union School District
Carpinteria Unified School District
Casmalia School District
Castaic Union School District
Cayucos Elementary School District
Coast Unified School District
Cold Springs School District
College Elementary School District
Eastside School District
Garvey School District
Goleta Union School District
Graves School District
Heber School District
Hughes-Elizabeth Lakes Union School District
Keppel Union School District
Lancaster School District
Mission School District
Monrovia Unified School District
Montecito Union School District
Novato Unified School District
Orcutt Union School District
Pacific Unified School District
Palmdale School District
Pleasant Valley Union School District
Rosemead School District
San Ardo Elementary School District
San Lucas School District
San Miguel Joint Union School District
Santa Maria Joint Union High School District
Shandon Unified School District
Solvang Elementary School District
Temple City Unified School District
Torrance Unified School District
Wilsona School District

PUBLIC FINANCING AUTHORITIES

The majority of our Municipalities issue debt and do so through an established Public Financing Authority.

BEVERLY HILLS UNIFIED SCHOOL DISTRICT
APPENDIX B – CURRENT AND/OR RECENTLY COMPLETED AUDITS

COUNTIES

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

SANITATION DISTRICTS

Carpinteria Sanitation District, CA
Cayucos Sanitation District, CA
County Sanitation Districts of Los Angeles County, CA
- All 25 Districts
Encina Wastewater Authority, CA
Montecito Sanitation District, CA
Orange County Sanitation District, CA - Internal Audits

UTILITY DISTRICTS

Georgetown Divide Public Utility District

WATER/IRRIGATION DISTRICTS

Aldercroft Heights County Water District, CA
Foothill Municipal Water District, CA
Main San Gabriel Basin Watermaster, CA
Marina Water District, CA
North Marin Water District, CA
Sweetwater Springs Water District, CA
Valley County Water District, CA
Valley of the Moon Water District, CA

AMBULANCE SERVICES DISTRICT

Cambria Community Healthcare District
North Coast Emergency Medical Services

CEMETERY DISTRICTS

Arroyo Grande Cemetery District, CA
Atascadero Cemetery District, CA
Gridley-Biggs Cemetery District, CA
San Miguel Cemetery District, CA
Santa Maria Cemetery District, CA

COMMUNITY SERVICES DISTRICTS

Cambria Community Services District, CA
Cuyama Community Services District, CA
Groveland Community Services District, CA
Heritage Ranch Community Services District, CA
Los Alamos Community Services District, CA
Nice Community Services District, CA
Rancho Murieta Community Services District, CA
Santa Ynez Community Services District, CA
Vandenberg Village Community Services District, CA

RECREATION AND PARK DISTRICTS

Conejo Recreation and Park District, CA
Isla Vista Recreation and Park District, CA
Mountains Recreation and Conservation Authority, CA
Rancho Simi Recreation and Park District, CA
Hayward Recreation and Park District, CA

BUILDING AUTHORITY

County of San Diego Regional Building Authority, CA

FIRE PROTECTION DISTRICTS

Cayucos Fire Protection District, CA
Lakeport Fire Protection District, CA
Orcutt Fire Protection District, CA

OTHER DISTRICTS

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

TRANSPORTATION DEVELOPMENT ACT

Arroyo Grande, CA
Beaumont, CA
Brawley, CA
Calexico, CA
El Centro, CA
Grover Beach, CA
Holtville, CA
Paso Robles, CA
San Luis Obispo County and Cities Area Planning
Council:
Local Transportation Fund
State Transit Assistance Fund
South County Area Transit, CA
South County/San Luis Obispo Transit, CA
Transportation Agency for Monterey County, CA
Transportation Authority of Marin
Association of Monterey Bay Area Governments
Santa Cruz Regional Transportation Commission

TRANSIENT OCCUPANCY TAX AUDITS

Represented the following municipalities and/or counties
in the audit of the hotel "bed tax" records:

Arroyo Grande, CA
Bellflower, CA
Brawley, CA
Bishop, CA
Calexico, CA
Carmel, CA
Ojai, CA
Pismo Beach, CA
Santa Maria, CA
South Lake Tahoe, CA
Whittier, CA

BEVERLY HILLS UNIFIED SCHOOL DISTRICT
APPENDIX C – REFERENCES

TORRANCE UNIFIED SCHOOL DISTRICT

2335 Plaza Del Amo, Torrance, CA 90501
Contact: Judy Chai, (310) 972-6500
Manager – Wilson Lam, CPA, CFE, CGFM
2005 – 2014

BELLFLOWER UNIFIED SCHOOL DISTRICT

16703 S. Clark Avenue, Bellflower, CA 90706
Contact: Thuy Binh, (562) 866-9011
Manager – Hadley Y. Hui, CPA, Wilson Lam, CPA, CFE, CGFM
2003 – Present

MONROVIA UNIFIED SCHOOL DISTRICT

325 E Huntington Dr., Monrovia, CA 91016
Contact: Connie Wu, (626) 471-2050
Manager – Hadley Hui, CPA, Wilson Lam, CPA, CFE, CGFM
2013 – Present

NOVATO UNIFIED SCHOOL DISTRICT

1015 7th Street, Novato, CA 94945
Contact: Karen Maloney, (415) 493-4260
Manager – Wilson Lam, CPA, CFE, CGFM
2007 – Present

TEMPLE CITY UNIFIED SCHOOL DISTRICT

9700 Las Tunas Drive, Temple City, CA 91780
Contact: Richard Endo, (626) 548-5000
Manager – Wilson Lam, CPA, CFE, CGFM
2001 – Present

BEVERLY HILLS UNIFIED SCHOOL DISTRICT
APPENDIX D – RESUMES

Ron A. Levy, CPA – Partner

- California licensed C.P.A. with 39 years of audit experience with governmental and non-profit entities
- Technical (Concurring)/Engagement Partner in charge of all governmental and non-profit audits, currently including 35 school district audits, 4 charter schools, 32 municipal audits, and over 75 special district audits
- Has assisted governmental clients with year-end closing, key position interviews, preparation of award winning CAFRs, and preparation of State Controller's Reports
- Has met or exceeded all continuing education requirements, including recent courses in the following:
 - 2016, 2015, and 2014 School District Conference*
 - 2016, 2015, and 2014 Governmental Accounting Conference*
 - GASB 34 Training Seminars*
 - Planning a Governmental Audit Engagement*
 - Auditor's Reports on Audits of Local Governments*
 - Governmental Accounting Update*
 - Audits of State and Local Governments*
 - Compliance Auditing, Auditing Sampling, and Concluding the Audit*
 - The Single Audit Act*
- Member of the following:
 - American Institute of Certified Public Accountants
 - California Society of Municipal Finance Officers
 - California Society of Certified Public Accountants
 - California Association of School Business Officials
 - Kiwanis Club
- Bachelor of Science degree from Oregon State University conferred in 1977
- Taught accounting courses at a branch of LaVerne College and Chapman College
- Knowledgeable about all areas of tax law including non-profit tax issues
- **Mr. Levy's ancestry is of Hispanic descent**

BEVERLY HILLS UNIFIED SCHOOL DISTRICT
APPENDIX D – RESUMES

Craig A. Hartzheim, CPA – Partner

- California licensed C.P.A. with 33 years of audit experience with governmental, non-profit, and commercial entities
- Engagement/Technical (Concurring) Partner for governmental and non-profit audits (Culver City office), currently including 12 school district audits, 17 municipal audits, and 40 special district audits (including Los Angeles County Flood Control District and the County Sanitation Districts of Los Angeles County)
- Has assisted governmental clients with year-end closings, key position interviews, preparation of award winning CAFRs, and preparation of State Controller's Reports
- Has met or exceeded all continuing education requirements including recent courses in the following:

2016, 2015, and 2014 School District Conference
2016, 2015, and 2014 Governmental Accounting Conference
Audits of States and Local Governments
Preparing Governmental Financial Statements
Yellow Book, Government Auditing Standards
GAAS Guide
Other Comprehensive Basis of Accounting (OCBOA) Statements
Audit Standards update
Implementing SAS 112
Implementing SAS 114
Auditing update
Grants Management

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

BEVERLY HILLS UNIFIED SCHOOL DISTRICT
APPENDIX D – RESUMES

Hadley Y. Hui, CPA – Partner

- California licensed C.P.A. with 19 years of audit experience with governmental, non-profit, and commercial entities
- Engagement Partner in charge of 7 school district audits, 1 charter school, 11 municipal audits, 26 special district audits, and 8 special audits for the County of San Diego
- Supervisor for the CSS and DPSS Monitoring Projects for Los Angeles County
- Has met or exceeded all continuing education requirements including recent courses in the following:
 - 2016, 2015, and 2014 School District Conference*
 - 2016, 2015, and 2014 Governmental Accounting Conference*
 - Single Audit Compliance*
 - GASB 34 Training Seminars*
 - Risk-Based Auditing Part 1, Part 2*
 - Accounting and Auditing Update*
 - Guide to Auditing Control Course 1, Course 2*
- Extensive knowledge of database systems, networking, and various accounting software
- Bachelor of Arts degree in Economics with a minor in Accounting from University of California – Los Angeles was conferred in 1997
- Member of the following:
 - American Institute of Certified Public Accountants
 - California Society of Certified Public Accountants
- Knowledgeable about all areas of tax law including non-profit and payroll tax issues

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Wilson Lam, CPA, CFE, CGFM – Manager

- California licensed C.P.A. with 7 years of audit experience with governmental and commercial entities
- Auditor for 9 school district audits, 3 municipal audits, and 4 special district audits
- Has met or exceeded all continuing education requirements including recent courses in the following:

2016, 2015, and 2014 Governmental Accounting Conference
2016, 2015, and 2014 School District Conference
- Bachelor of Arts degree in Accounting and Finance from California State University - Fullerton was conferred in 2005

Amber Chung – Staff Accountant

- Auditor with 2 years of audit experience with governmental and commercial entities
- Auditor for 5 municipal audits, 2 school district audits, and 2 special district audits
- Has met or exceeded all continuing education requirements including recent courses in the following:

2016, 2015, and 2014 Governmental Accounting Conference
2016, 2015, and 2014 School District Conference
- Bachelor of Arts in Business Administration with emphasis in accounting from California State University – Fullerton was conferred in 2013

David Ortiz – Computer Specialist

- Auditor with 22 years of audit experience with governmental and commercial entities
- Computer specialist – with emphasis in fund accounting software
- Extensive knowledge of database systems, networking, and accounting software
- A Bachelor of Science degree in Business Administration with an emphasis in Accounting from California Polytechnic State University, San Luis Obispo