

# Mt. Diablo Unified School District Governing Board





## AGENDA ITEM

**Meeting Date:** 4/9/2018 - 7:00 PM  
**Category:** Consent Agenda  
**Type:** Action  
**Subject:** 12.2 (Item #2) Independent Audit Contracts with Crowe Horwath LLP

**LCAP (Local Control Accountability Plan) Goal:** Goal 1: All students will receive a high quality education in a safe and welcoming environment with equitable and high expectations, access to technology, and instruction in the California State Standards that prepare them for college and/or career.

**Enclosure:** Crowe Horwath Engagement Letters:  
Mt. Diablo Unified Audit EI 2018 R2 Final  
Mt. Diablo Unified Measure C-FSPerf-Eng 2018R Final

**File Attachment:**

 MtDiabloUSD-Audit-EL-2018-Final R2.pdf   
 MtDiabloUSD-MeasC-FSPerf-Eng-2018R-Final.pdf 

**Summary:** Nigro & Nigro has served as the District's audit firm since 2013-14 and provided very effective professional auditing services. However, best business practices recommend issuing request for proposals every four to seven years. In February of 2018, the District issued an RFP for auditing services for the District's annual financial audit, as well as for a separate audit of Measure C funds. The RFP was sent to 20 audit firms, was advertised in the East Bay Times, and eight (8) proposals were received. Upon review of relevant factors, including but not limited to price, experience, and experience of audit staff assigned to the audit, three firms were selected for interviews. The interview panel included a member of the audit committee, a representative of the Measure C Citizens' Bond Oversight Committee and District Business staff. The panel determined that Crowe Horwath is best suited to perform the audit services required. Additionally, Crowe Horwath was the lowest bidder of the respondents and the feedback from the reference checks was positive. Therefore, the panel recommends that the District engage the auditing services of Crowe Horwath as follows: \$47,000 for the 2017-18 and 2018-19 financial audits and \$48,000 for the 2019-20 financial audit AND \$5,000 per year for the Measure C audits for the fiscal years 2017-18, 2018-19 and 2019-20.

**Funding:** 1. General Fund for District Financial Audit 501.5010  
2. Measure C for Measure C Audit 555.7607

**Fiscal Impact:** District Financial Audit \$47,000 per year 2017-18, 2018-19, 2019-20  
Measure C Audit \$5,000 per year 2017-18, 2018-19, 2019-20

**Recommendation** Approve the Independent Audit Contracts with Crowe Horwath, LLP.

**Approvals:**

**Recommended By:**

**Signed By:**

 *Electronically Signed By*

Nance Juner - Director of Fiscal Services

**Signed By:**



Rose Ramos - Chief Business Officer

**Signed By:**

 *Electronically Signed By*

**Vote Results:**

**Original Motion**

Member **Linda Mayo** Moved, Member **Cheryl Hansen** seconded to approve the **Original** motion 'Approve the Independent Audit Contracts with Crowe Horwath, LLP.'. Upon a Roll-Call Vote being taken, the vote was: Aye: **5** Nay: **0**.

The motion **Carried** 5 - 0

Linda Mayo	Yes
Joanne Durkee	Yes
Cheryl Hansen	Yes
Brian Lawrence	Yes
Debra Mason	Yes