

Carey Casciola

From: Carey Casciola
Sent: Wednesday, March 18, 2026 1:22 PM
To: 'Nicole Alacano'
Subject: RE: RFP Questions - Independent Audit Services

Hi Nicole,

Thank you for reaching out. See the responses in [blue](#):

1. Is there anything specific you are looking for in the successor auditors?
[Similar to our last auditor \(Moss, Levy, Hartzheim\), timely and responsive.](#)
2. How many staff did the audit team consist of for both interim and year-end, and how many weeks did the auditor spend in the field?
[MLH would bring 3 staff members and test for 3 days for both the interim and year-end testing.](#)
3. How many audit hours did your current auditors propose under your existing contract?
[MLH didn't provide the total hours required to complete the audit.](#)
4. What were the prior year's total audit fees, and can you provide the breakdown by components?

<u>Firm</u>	<u>Fiscal Year</u>	<u>Audit Fees</u>
Moss, Levy & Hartzheim	FY 2022-23	\$21,500
	FY 2023-24	\$22,000
	FY 2024-25	\$22,550

5. Are there any significant changes in operations expected for FY 2025-26?
[In FY 2025-26, the District divested emergency and fire power to the County of San Luis Obispo.](#)
6. Were there any significant events in 2024-25? Will there be any significant events in FY 2025-26?
[In FY 2024-25, the District and County implemented a plan for service, a revenue agreement, a lease for the District office, and a lease for the District owned Sheriff Substation all related to the divestiture.](#)
7. Have there been any changes in your accounting system since last year or any planned changes in the future?
[No, the District has used Tyler Incode \(ERP Pro\) Version 9 since 2010.](#)
8. Were there any new bond issues in the current year or any planned bond issuances in the coming years?
[No, new bonds.](#)
9. How many leases and subscription arrangements does the District have?
[District holds 5 leases.](#)
10. How many post-closing journal entries did you have for FY 2024? How many were proposed by the auditor?
[Staff provided MLH with 20 post-closing AJE's and workpapers. MLH provided the GASB 68 AJE.](#)
11. Is there any litigation not included in the 2025 Financial Statements?

No, District Legal Counsel provides a letter with pending, threatened and assessments to the auditor each year.

12. Did the District have any layoffs, retirements, or replacements of key employees in the finance department?

The General Manager gave resignation for June 2026.

13. Do you currently have vacant or frozen positions within finance?

No.

14. Was the FY 2025 audit performed remotely? If so, is the District open to continuing remote audits in the future?

MLH tested in the office. Staff is open to remote work but the Board would decide at the May 13, 2026 meeting when they review proposals.

15. When do the District's books close?

The District receives the final County statement in November of each year. Staff closes out on November 30th.

16. What is the desired timeline for:

- a. Interim – May 2026
- b. Field Work – November 2026
- c. Draft Reports – January 2026
- d. Final Reports – February 2026

17. Is there any flexibility for the scheduling for the first year of the proposed engagement term?

Yes, all the above dates are flexible.

Let us know if you have any other questions.

Thanks,
Carey

From: Nicole Alacano <nicole.alacano@lslcpas.com>
Sent: Wednesday, March 18, 2026 8:15 AM
To: Carey Casciola <carey@oceanocsd.org>
Subject: RFP Questions - Independent Audit Services

Hello,

LSL CPAs would potentially like to respond to the District's RFP for Independent Audit Services. Below are our questions to get a better understanding of your needs.

1. Is there anything specific you are looking for in the successor auditors?
2. How many staff did the audit team consist of for both interim and year-end, and how many weeks did the auditor spend in the field?
3. How many audit hours did your current auditors propose under your existing contract?
4. What were the prior year's total audit fees, and can you provide the breakdown by components?
5. Are there any significant changes in operations expected for FY 2025-26?
6. Were there any significant events in 2024-25? Will there be any significant events in FY 2025-26?
7. Have there been any changes in your accounting system since last year or any planned changes in the future?
8. Were there any new bond issues in the current year or any planned bond issuances in the coming years?

9. How many leases and subscription arrangements does the District have?
 10. How many post-closing journal entries did you have for FY 2024? How many were proposed by the auditor?
 11. Is there any litigation not included in the 2025 Financial Statements?
 12. Did the District have any layoffs, retirements, or replacements of key employees in the finance department?
 13. Do you currently have vacant or frozen positions within finance?
 14. Was the FY 2025 audit performed remotely? If so, is the District open to continuing remote audits in the future?
 15. When do the District's books close?
 16. What is the desired timeline for:
 - a. Interim
 - b. Field Work
 - c. Draft Reports
 - d. Final Reports
 17. Is there any flexibility for the scheduling for the first year of the proposed engagement term?
- Thank you in advance, Nicole

Nicole Alacano, Proposal Coordinator
Firm Operations – Marketing & Business Development



📞 949-829-8299
📠 714-592-1879
✉ nicole.alacano@lslcpas.com
🌐 www.lslcpas.com

Securely send me a File!



CONFIDENTIAL: The information contained in this email message is intended only for the personal and confidential use of the designated recipients. This message may be a CPA/Client communication. If the reader of this message is not the intended recipient, you are hereby notified that you have received this document in error. Any review, dissemination, copying or distribution of this message is strictly prohibited. If you have received this communication in error, please notify us immediately by telephone, numbers above. Thank you