

**ADMINISTRATION AND FINANCE
COMMITTEE MEETING
AND
SPECIAL MEETING OF THE
BOARD OF DIRECTORS**

**Tuesday, April 02, 2024
4:00 P.M.**

Committee Members:

Jennifer Santana, Chair
Charles Treviño, Vice-Chair



248 E. Foothill Blvd, Room 103
Monrovia, CA 91016

(626) 443-2297
www.upperdistrict.org

*The Administration and Finance Committee meeting is noticed as a joint committee meeting with the Board of Directors for the purpose of compliance with the Brown Act. Members of the Board who are not assigned to the Administration and Finance Committee may attend and participate as members of the Board, whether or not a quorum of the Board is present. To preserve the function of the Committee as advisory to the Board, members of the Board who are not assigned to the Administration and Finance Committee will not vote on matters before the Committee.

Communications

1. Call to Order
2. Public Comment

Discussion/Action

3. Amendment to Financial Audit Services Agreement (*Staff memorandum enclosed.*)

Oral Reports

4. Proposed Biennial Budget for FY 2024/25 and FY 2025/26 (First Draft)
5. Update on MWD's Proposed Biennial Budget for FY 2024/25 and FY 2025/26

Other Matters

- 6.

Adjournment

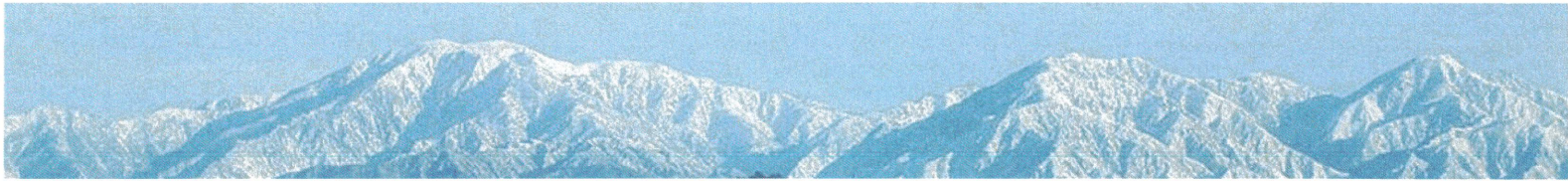
Next Meeting: Tuesday, May 07, 2024 at 4:00 p.m.



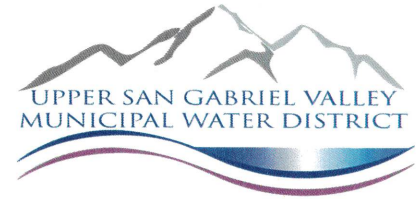
American Disabilities Act Compliance (*Government Code Section 54954.2(a)*)



To request special assistance to participate in this meeting, please contact the Upper District office at (626) 443-2297 or venessa@usgvmwd.org at least 24 hours prior to meeting.



MEMORANDUM



ITEM 3. ACTION

DATE: March 28, 2024
TO: Administration and Finance Committee and the Board of Directors
FROM: General Manager
SUBJECT: Amendment to Financial Audit Services Agreement

Recommendation

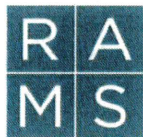
The General Manager recommends that the Board of Directors approve an amendment to the existing professional services agreement with Rogers, Anderson, Malody & Scott, LLP (RAMS) to provide financial audit services for the fiscal years ending June 30, 2024 and 2025, increasing the maximum amount payable by \$63,710 for a total not-to-exceed maximum of \$211,750.

Background

In 2019, staff issued a Request for Proposals (RFQ) to 49 firms and received responses from 11 audit firms. Staff evaluated the proposals based on government audit experience, audit team qualification, professional references and results of last peer review, audit approach and fees. RAMS consistently scored high in all areas and was awarded a contract for the audit of Upper District's financial statements for three fiscal years through June 30, 2021. An amendment was approved by the Board in 2022 for an additional \$59,970 and extended the term to cover fiscal years 2021/22 and 2022/23.

Staff is fully satisfied with the quality of professional services provided by RAMS. However, for RAMS to continue providing financial audit services to Upper District, it will be necessary to amend their agreement. Attached is a cost proposal letter submitted by RAMS for the audit of fiscal years 2023/24 (\$31,380) and 2024/25 (\$32,330) totaling \$63,710.

Attachment//



ROGERS, ANDERSON, MALODY & SCOTT, LLP
CERTIFIED PUBLIC ACCOUNTANTS, SINCE 1948

March 13, 2024

735 E. Carnegie Dr. Suite 100
San Bernardino, CA 92408
909 889 0871 T
909 889 5361 F
ramscpa.net

Upper San Gabriel Valley Municipal Water District

We would like to take this opportunity to thank you and your staff for the confidence and support you have provided to us over the past few years.

As you are aware, our current contract with the District expires with the audit of the fiscal year ending June 30, 2023. We are proud of the excellent service our firm has provided the District. In addition to the audit, we have been flexible in our audit schedules to accommodate any requests of the District and we have made ourselves available (*at no extra charge*) throughout the years to answer questions raised by finance staff.

We have made it an absolute priority to provide the District with the best service possible and we would like to continue providing those services. We would like to propose a two-year extension in order to provide continuous and uninterrupted auditing services to the District. As has been the case during our prior contract period, we will continue to provide continuity of staffing, be available to work with the finance staff in areas of technical accounting pronouncements as well as compliance and internal control issues. We are available for telephone consultation on various financial matters throughout the year. All professional consultations throughout the year have been included in our proposed fixed fee.

Please see the attached fee schedules for our proposed fees for the fiscal years ending June 30, 2024 and 2025. As you will see, we have increased our fees in order to stay current with economic changes and the severe staffing challenges effecting our industry.

We value the District as an important client and look forward to continuing our services for the next several years. Please do not hesitate to contact us at (909) 889-0871 for further clarification. We look forward to continuing our professional relationship with the District.

Very truly yours,

ROGERS, ANDERSON, MALODY & SCOTT, LLP

Scott W. Manno, CPA, CGMA
Partner

PARTNERS

Scott W. Manno, CPA, CGMA
Leena Shanbhag, CPA, MST, CGMA
Bradferd A. Welebir, CPA, MBA, CGMA
Jenny W. Liu, CPA, MST
Gardenya Duran, CPA, CGMA
Brianna Schultz, CPA, CGMA
Brenda L. Odle, CPA, MST (Partner Emeritus)
Terry P. Shea, CPA (Partner Emeritus)

MANAGERS / STAFF

Seong-Hyea Lee, CPA, MBA
Evelyn Morentin-Barcena, CPA
Veronica Hernandez, CPA
Laura Arvizu, CPA
John Maldonado, CPA, MSA
Julia Rodriguez Fuentes, CPA, MSA
Demi Hite, CPA
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Monica Wysocki, CPA

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RESPONSE:

Acknowledged and agreed on behalf of the Upper San Gabriel Valley Municipal Water District:

Name: _____

Title: _____

Date: _____

**Upper San Gabriel Valley Municipal Water District
Rogers Anderson Malody & Scott, LLP
Proposed fees**

	Not to exceed amounts for the year ended June 30	
Description of services	2024	2025
Audit of ACFR	\$ 28,355	\$ 29,210
ACFR preparation	3,025	3,120
Total	\$ 31,380	\$ 32,330
Single Audit of Federal Grants of under the Uniform Guidance (if required), first major program (each additional \$5,500)	\$ 6,000	\$ 6,180