

**Dixon Unified School District
Measure Q Bond Performance and
Financial Audit Planning Memo**

**For the Fiscal Year End
June 30, 2018**



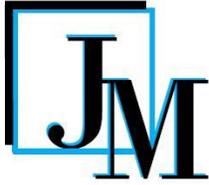
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CERTIFIED PUBLIC
ACCOUNTANTS**

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James Marta & Company LLP
Certified Public Accountants

Accounting, Auditing, Consulting, and Tax

April 5, 2018

To the Board of Trustees,
Management and Citizens'
Oversight Committee
Dixon Unified School District

Dixon Unified School District has engaged our firm to conduct performance and financial audits of Measure Q General Obligation Bond financial statements as of June 30, 2018.

Professional standards require us to communicate with you regarding matters related to the performance and financial audits that are, in our professional judgment, significant and relevant to your responsibilities in overseeing the financial reporting process. This report provides an overview of our plan for the performance and financial audits of the Measure Q General Obligation Bond financial statements of Dixon Unified School District (the District) as of and for the year ended June 30, 2018, including a summary of our overall objectives for the performance and financial audits, and the nature, scope, and timing of the planned audit work and any other permitted services requested by the District, as pre-approved by those charged with governance.

We are pleased to be of service to the District and look forward to discussing our audit plan, as well as other matters that may be of interest to you.

Respectfully,

James Marta & Company, LLP
Certified Public Accounts
Sacramento, California

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Management's Responsibilities

Management is responsible for preparing, with the oversight of those charged with governance, the financial statements and disclosures in conformity with accounting principles generally accepted in the United States of America (GAAP) as of June 30, 2018. Management's responsibilities also include the following:

- Design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.
- Identify and ensure compliance with relevant laws and regulations.
- Select appropriate accounting principles.
- Use reasonable judgments and accounting estimates.
- Evaluate whether there is substantial doubt about the District's ability to continue as a going concern and the impact on the presentation and disclosure within the financial statements.
- Make all financial records and related information available to us.
- To provide us with unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.
- Record material audit adjustments and affirm to us that the impact of uncorrected misstatements, if any, is immaterial to the financial statements taken as a whole.
- Provide us with a letter confirming representations made during the audit.

Engagement Objectives

Our objectives with respect to the performance and financial audits of the District's Measure Q General Obligation Bond financial statements are summarized below:

- Plan and perform an audit to obtain reasonable assurance about whether the bond measure financial statements are free of material misstatements, whether caused by error or fraud. An audit in accordance with auditing standards generally accepted in the United States of America does not provide absolute assurance relative to or any guarantee of the accuracy of the financial statements and is subject to the inherent risk that errors or fraud, if they exist, may not be detected.
- Obtain a sufficient understanding of the District's internal control to plan the audit of the financial statements. However, such understanding is required for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.
- As part of obtaining reasonable assurance about whether the District's bond measure financial statements are free from material misstatement, we will perform tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions is not an objective of our audit, and accordingly, we will not express such an opinion. We will provide an opinion in the bond performance reports in regard to compliance with the bond Measure Q text.
- Discuss any significant issues with management in connection with our appointment or retention.
- Communicate our responsibilities in relation to the performance audit and establish an understanding of the terms of the engagement, including our engagement letter dated January 12, 2018.
- Provide an overview of the overall audit strategy and planned scope and timing of the performance audit.
- Inquire of those charged with governance about risks of material misstatement, including fraud risks, and whether those charged with governance are aware of other matters that may be relevant to the audit such as, but not limited to, violations or possible violations of laws or regulations and complaints or concerns raised regarding accounting or auditing matters.
- Communicate with management and those charged with governance regarding significant deficiencies and material weaknesses identified during our bond performance audit and other timely observations that are significant and relevant to the financial reporting process.
- Read information in other documents containing the District's bond measure audited financial statements. As we will perform only limited procedures on this information, we cannot and do not offer an opinion or any other form of assurance on such information. However, in accordance with professional standards, we will read the information included by the District and consider whether such information, or the manner of its presentation, is materially consistent with its presentation in the financial statements. Our responsibility also includes calling to management's attention any information that we believe is a material misstatement of fact.
- Maintain our independence with respect to the District.
- Ensure that those charged with governance are kept appropriately informed in a timely manner of the District's financial reporting matters and comply with professional standards as to communications with those charged with governance.

Overall Audit Strategy – Planned Scope

Overall, our audit strategy is to focus on higher risk areas of material misstatement (whether due to error or fraud) and other areas of concern for management and those charged with governance.

Our audit strategy includes consideration of:

- Prior year bond performance and financial audit results together with the results of any review procedures on the District's interim financial information, including discussions with management and those charged with governance regarding the District's operations, business activities, and risks.
- Inherent risk within the District (i.e., the susceptibility of the financial statements to material error or fraud) before recognizing the effectiveness of the control systems.
- A continual assessment of materiality thresholds based upon qualitative and quantitative factors affecting the District.
- Recent developments within the industry, regulatory environment, and general economic conditions.
- Recently issued and effective accounting and financial reporting guidance.
- The District's significant accounting policies and procedures, including those requiring significant management judgments and estimates and those related to significant or unusual transactions.
- The control environment, risk management and monitoring processes, and the possibility that the control systems and procedures may fail to prevent or detect a material error or fraud. We intend to place reliance on internal controls, where applicable, in determining the degree of detailed substantive testing required.
- Information about systems and the computer environment in which financial records and related systems operate.



Overall Audit Strategy – Planned Scope

Based upon our initial assessment, our audit will entail a combination of testing controls for reliance and substantive testing. The primary areas of focus in our overall audit strategy include the following:

- Fraud Risk
- Internal Control Over Financial Reporting
- Cash
- Accounts Receivable
- Account Payable
- State Revenue
- Other Local Revenue
- Salaries and Benefits
- Books and Supplies
- Capital Outlay Expenditures
- Compliance with Measure Q ballot text and project listing
- Evaluation of Related Party Relationships and Transactions
- Other Matters, Including Significant or Unusual Transactions



**KEEP
CALM
BECAUSE
WE HAVE
A PLAN**

Overall Audit Timeline

The following schedule represents the anticipated time line for the audit:

		Work Plan						
Number	Task	2018						
		April	May	June	September	October	November	December
1	Discussion with management on accounting and reporting issues; ongoing and available throughout the year.							
2	Meeting with management to review audit risks, issues and interim audit planning.	◆						
3	Perform interim fieldwork on internal control cycles, compliance with bond measure text.	■						
4	Evaluate results of interim fieldwork and provide audit status report to management.		◆					
5	Perform risk assessment and provide management with list of items needed for year-end audit procedures.				◆			
6	Management provides SACS data file and/or Trial balances and supporting schedules.				◆			
7	Year-end audit fieldwork.					■		
8	Provide draft reports for discussion with management.						◆	
9	Review draft with management.						◆	
10	Quality control review.						◆	
11	Issue final report.						◆	
12	Present audit report to the Board of Directors.							◆
13	Present audit report to the Citizen's Oversight Committee							◆

We have performed an entrance discussion with management and those charged with governance on March 28, 2018.

Overall Audit Timeline

Interim Field Work

We have scheduled April 9 through April 10, 2018 to perform interim audit fieldwork. The planned interim fieldwork will involve:

- Gaining an understanding of internal controls and the control environment
- Procedures to evaluate for risk of fraud
- Testing of internal controls
- Evaluation of significant transaction cycles
- Testing of bond compliance requirements

The exit conference will be held on April 10, 2018.

Prior to our fieldwork, we will review the bond measure text and review the Citizens' Oversight Committee meeting minutes.

In addition to the original scope of our engagement, the following are additional services we can provide as agreed upon procedures. Please communicate any services that you may require.

- | | |
|--|--|
| ➤ Strategic Planning | ➤ GASB 68 Calculations |
| ➤ Fraud Investigation | ➤ Internal Control Design and Assessment |
| ➤ Budget Analysis | ➤ Cost Benefit Analysis |
| ➤ GASB 34 and 54 Compliance | ➤ Customized Seminars |
| ➤ Specialized Compliance Reviews | ➤ Performance Audits |
| ➤ Temporary Controllership | ➤ Strategic Planning |
| ➤ Cash Forecasting | ➤ Year-End Closing Assistance |
| ➤ Compiled Financial Statements | ➤ Bond Performance Audits |
| ➤ Lease/Purchase Calculation | ➤ Bond Defeasance Feasibility |
| ➤ Accounting Policies and Procedures | ➤ Arbitrage Calculations |
| ➤ Account Reconciliations (Fixed Assets, Long-Term Debt) | ➤ Mello-Roos Bonding Calculations |
| ➤ Litigation Support Services | ➤ Self-Insurance Program Analysis |
| | ➤ GASB 75 Calculation and Implementation |

Year-End Field Work

Year-end audit fieldwork has been tentatively scheduled in October 2018. The planned year end fieldwork will include:

- Auditing of account balances
- Analysis of significant variances from prior year audited actuals, or budgeted amounts
- Additional testing of internal controls and bond compliance
- Consideration of subsequent events

Exit conference will be held on a date pending the scheduling of fieldwork.

Overall Audit Timeline

It is important that accounting, maintenance and management personnel be available during both interim and year-end fieldwork dates for interviews with the audit staff, and to respond to auditor inquiries and requests for information or supporting documentation. Whenever possible, your staff will be notified in advance to pull samples of specific documents for auditor review. The completion of fieldwork within the dates communicated is contingent of the District's ability to provide all necessary support by the dates listed in the client assistance packages. The deliverables may be delayed due to fieldwork not being completed for the reasons discussed above.

Our planned audit approach will be reevaluated during the course of the audit and altered to your organization's unique facts and circumstances. Accordingly, the above plan may not include all of the procedures that the auditors actually perform during the course of the engagement.

Our audit planning is based, in part, on our prior knowledge and experience with your District. Please advise us of:

- Significant changes in your organization or processes
- Significant events that have occurred or are anticipated
- Change in your application of accounting principals
- Any other areas of concern

Based on the results of our planning and understanding of internal controls, we will take a risk-based audit approach and rely on internal controls as merited by the results of our interim audit testing.

During the course of our performance and financial audits, management will be informed of our progress and tentative areas of concern via status reports. At a minimum, the auditors will provide an audit status report at the end of each fieldwork session: interim and year end.

We will prepare the basic financial statements using appropriate computer software for the trial balance and lead schedules. A computer spreadsheet will be used for various analytical work papers.

Our audit opinion will be released for inclusion in the financial report upon review of the completed report and upon receipt of a signed management representation letter.

We understand that the organization has deadlines for reporting. Our firm will prepare the bond measure financial statements and provide them to management no later November 30, 2018.

In addition to the bond measure financial statements, the auditors will prepare and release to management and to the board of directors the following reports by December 15, 2018:

- Management Letter
- Report on Internal Control Over Financial Reporting and no Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards
- Independent Auditor's Report on Measure Q Bond Performance

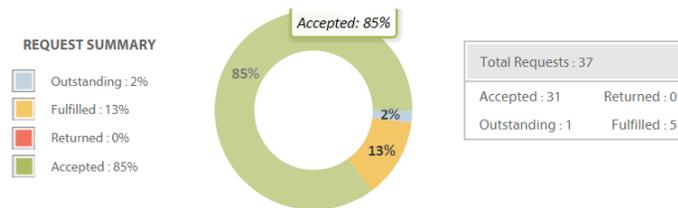
It is our understanding that our reports will be reviewed and approved by the school board. We will present a Power Point presentation detailing the findings of our performance audit to the school board during a regularly scheduled board meeting on December 2018 or January 2019.

Suralink File Sharing Software

To further assist you with the audit process, you will be provided access to Suralink. Suralink is a live online software that provides the secure transfer of documents in real time, reducing the number of emails required to fulfill audit requests. You will have both unlimited storage and accessibility and will be able to look at previous years supporting documentation as a reference for future audit periods. In an effort to increase accountability, notifications are sent to both parties for any changes made to the request list or deliverables in the software. Requests can be assigned to certain staff or departments and a snapshot of all requests can be reviewed at any time. New staff will be able to see all reports provided in the prior year to ease the rotation of employees. Any questions, notes or comments can be made for each request. Benefits of using Suralink include:

- Manager Review
- Staff Review
- Restricted access for personnel
- Access to prior year documents
- Security
- Transparency
- Accountability
- Timeliness

You will always know the status of the engagement. At the top of the page will be a summary report that includes the standing of all requests and the status of each request.



Easily transition new staff to the audit process by having them reference to what was provided to the auditors in prior year. You will be able to view and review both the active request list, as well as any archived requests from prior engagements.

Engagements : + Create New Engagement									
Active (1)								Created	Due
2017 Year End Audit	69	23	9	0		0	0	01/04/2018	none
Archived (3)									
Annual Tax Filings	134	13	13	2		2	0	02/08/2017	▲ 05/15/2017
2017 Interim Checklist	43	17	2	2		0	0	12/18/2017	none
2017 Audit	56	1	1	1		0	0	06/12/2017	02/28/2018

Sometimes additional clarification may be necessary with some requests. Comments can be sent between both the audit staff and your staff on all requests.

Comments / History

Write a comment... Send

Comments : 2

Mario da Costa: 10-16-2017 09:18 AM

Comment : Can you provide me a FAR that shows a summary of object codes, as well as any federal revenue coded to resource 0000

Kimberly Mason: 09-11-2017 02:46 PM

Comment : Please note that with the Summary Page, if you take out the Federal Revenue that belongs to Fund 130, the Federal Revenue matches Fund Form 01.

Full History : 14

Audit Team

Our audit team members for this year's audit are listed below. As a matter of policy, we attempt to provide continuity of service to our clients to the greatest extent possible in accordance with mandated partner rotation rules and other circumstances that may impact continuity. Where engagement team rotation is necessary, we will discuss this matter with those charged with governance and determine the appropriate new individual to be assigned to the engagement based on particular experience, expertise, and engagement needs. Each of our staff is experienced in auditing Local Education Agencies and undergoes a rigorous professional development program designed to ensure that each member of the audit team can carry out his or her responsibilities according to the exacting standards set by our profession.

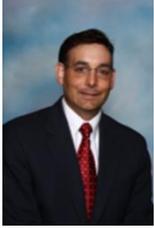
James Marta, CPA, CGMA, ARPM
David Becker, CPA
Jesse Deol, CPA
Mario da Costa
Erik Deadmond

Technical review Partner
Lead Partner
Manager
Senior
Staff

Resumes for each key member of your audit team are included.



Audit Team



James P. Marta CPA, CGMA, ARPM

Engagement Technical Reviewer

Education

Portland State University
B.S., Accounting & B.S. Finance-Law
Insurance Institute of America
Associate in Risk Pool Management

Certifications

CPA, CGMA, ARPM

Select Clients Served

Local Education Agencies

Ackerman Elementary School District
Benicia Unified School District
Brentwood Unified School District
Dixon Unified School District
Gilroy Unified School District
Winter Joint Unified School District

JPA's and Risk Cooperatives

Accounting/Finance/Consulting

Northern California Cities Self-Insurance Fund
San Mateo County Schools Insurance Group
Schools Excess Liability Fund
Schools Insurance Authority
Washington Schools Risk Management Authority
Independent Cities Risk Management Authority
Credit Union Health Benefits of America
Plastics Manufactures Self Insurance Program
Preferred Auto Dealers Self Insurance Program
Western Independent Banks Self Insurance Program
State of Colorado Risk Management Department
California Self Insurance Guarantee Association
Washington State Risk Manager

Audit

City County Insurance Services Trust
Alaska Municipal Pool JIA
California Joint Powers Insurance Authority
Statewide Educational Wrap Up Program
Central Valley Schools JPA
Santa Cruz –San Benito SIG
California Joint Powers Insurance Authority
Bay Area Schools Insurance Cooperative
Golden State Risk Management Authority
Bay Area Housing Authority Risk Management Group
Schools Self Insurance of Contra Costa County
Santa Cruz County Schools Health Insurance Group
South Bay Area Schools Insurance Authority
Southwest Washington Unemployment Compensation Pool
Southwest Washington Risk Management Insurance Cooperative
Municipal Pooling Authority
Special Districts of Oregon
Contra Costa and Solana Counties School Districts
East Bay Schools Insurance Group
Southern Peninsula Region Insurance Group

Overview

James has over 30 years of experience in auditing, consulting, and accounting for Joint Powers Authorities, special districts, local government agencies & non-profits. Prior to opening James Marta & Company, he spent 1 year with Moss Adams and 10 years with Gilbert Accountancy Corp. where he was a partner.

Partner with mid-sized CPA firm specializing in government and non-profit audits. Primary focus has been on special districts and Joint Powers Authority audits, consulting and accounting.

Organizational wide audits and specialized compliance reviews for special districts and state departments.

Member of Governor's team to improve the efficiency of government for the California Department of Motor Vehicles and the State Assembly.

Consultant to governments, non-profits and small business in the areas of accounting system design and needs analysis, implementation of accounting and internal control recommendations, budget forecasts and projections, client training seminars, federal and state compliance, and development of interim reporting formats.

Role and Responsibilities

- Overall responsibility for the audit and all services.
- Communicates with executive management and members of the Board regarding planning, fieldwork, and reporting of the audit.
- Technical resource; available throughout the year for issues, questions, and additional services.

Teaching & Industry Leadership

James is a regular speaker at the CAJPA annual and Spring Technical Conference and risk financing, accounting, management and technical topics. He has worked with the GASB on standards related to risk pools and addresses industry technical issues.

- Board Fiscal Oversight, Risk Financing – CSDA / CAJPA
- Accreditation Manager for CAJPA
- Single Audit Act – California State Auditors
- Self-Insurance Issues – CAJPA/CSDA
- Fraud Prevention and Detection - CASBO
- Management and Finance – Insurance Education Association
- Author of the IEA Pool Manager Course
- Taught the IEA ARM Risk Management and Risk Financing courses.

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- California Society of Certified Public Accountants (CSCPA)
- California Association of Joint Power Authorities (CAJPA)
- California Special Districts Association (CSDA)



David T. Becker, CPA

Engagement Partner

Education

California State University, Sacramento
B.S. Accounting

Insurance Institute of America

Certifications

CPA

Select Clients Served

Local Education Agencies

Benicia Unified School District
Brentwood Unified School District
Colusa Unified School District
Colusa County Office of Education
Contra Costa Community College District
Eureka City Unified School District
Humboldt County Office of Education

Joint Powers Agencies

CSAC - Excess Insurance Authority
California Sanitation Risk Management Authority
Special Districts Risk Management Authority
North Valley Schools Insurance Group
Santa Cruz –San Benito SIG
California Enterprise Development Authority
California Joint Powers Insurance Authority
California Transit Systems JPA
Contra Costa County Schools Insurance Group
Central Region School Insurance Group
City County Insurance Services Trust Pool
Non Profits United
North Coast Schools Insurance Group
Public Entity Risk Management Authority
San Mateo County Schools Insurance Group
Trusts
Elk Grove Benefit Employee Retirement Trust
City County Insurance Services Trust
State Associate of County Retirement Systems
Property + Casualty Coverage for Education Trust
CCCCD Futuris Public Entity Investment Trust

Special Districts

California Enterprise Development Authority
Sacramento Metropolitan Air Quality Management District
Truckee Tahoe Airport District
Mid-Peninsula Water District
Southgate Recreation & Park District
Truckee-Donner Recreation & Park District
Livermore Area Recreation & Park District
Lathrop-Manteca Fire Protection District
Northstar Community Services District
Local & Regional Government Services Authority

Overview

David has over 30 years of experience in auditing, consulting, and accounting for Joint Powers Authorities, special districts, local government agencies & non-profits. Prior to joining James Marta & Company LLP he spent 13 years as a partner with Perry-Smith LLP.

Partner with mid-sized CPA firm specializing in government and non-profit audits. Primary focus has been on special districts and Joint Powers Authority audits, consulting and accounting.

Organization-wide audits and specialized compliance reviews for special districts and other government agencies.

Member of CAJPA's finance and technology committee and CSDA's expert feedback team.

Consultant to governments, non-profits and small business in the areas of accounting system design and needs analysis, implementation of accounting and internal control recommendations, budget forecasts and projections, client training seminars, federal and state compliance, and development of internal reporting.

Continuing Professional Education

Total CPE hours were 264 in the last three calendar years (2016, 2015, and 2014) of which 198 were in governmental accounting and auditing subjects, including Single Audits and Federal Compliance. David met the Government Auditing Standard requirement for governmental CPE.

Role and Responsibilities

- Overall responsibility for the audit and all services.
- Communicates with executive management and members of the Board regarding planning, fieldwork, and reporting of the audit.
- Available throughout the year for issues, questions, and additional services.

Teaching & Industry Leadership

- Internal Controls and Emerging Technology – CAJPA
- Board's Role in Finance and Fiscal Accountability - California Special Districts Association
- Other Post Employment Benefits – California Association of School Business Officials
- Management and Finance – Insurance Education Association
- Fraud and Fraud Prevention— California Special Districts Association.

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- California Society of Certified Public Accountants (CSCPA)
- California Association of Joint Power Authorities (CAJPA)
- California Special Districts Association (CSDA)
- California Association of School Business Officials (CASBO)
- California Society of Association Executives (CalSAE)



Jesse Deol, CPA

Engagement Manager

Education

California State University, Sacramento
B.S. Accounting

Certifications

CPA
Intermediate Single Audit Certificate

Select Clients Served

Local Education Agencies

Acalanes Union High School District
Benicia Unified School District
Butte County Office of Education
Brentwood Unified School District
Colusa Unified School District
Colusa County Office of Education
Eureka City Unified School District
Gilroy Unified School District
Humboldt County Office of Education
Maxwell Unified School District
Natomas Unified School District
Nevada County Superintendent of Schools
Northern Humboldt Union High School District
Pierce Joint Unified School District
Placer County Office of Education
Rocklin Academy Family of Schools
Sacramento City Unified School District
Sacramento County Office of Education
San Mateo Union High School District
Sierra Community College District
Vacaville Unified School District
Winters Joint Unified School District
Williams Unified School District

Joint Powers Agencies

California Housing Worker's Compensation Authority
California Transit Systems JPA
Central Valley Financing Authority
Northern California Gas Authority
North Coast Schools Insurance Group
North Coast Schools Medical Insurance Group
Sacramento Cogeneration Authority
Sacramento Municipal Utility District Financing Authority
Sacramento Power Authority
West San Gabriel Workers' Compensation JPA
West San Gabriel Liability/Property JPA

Special Districts

Mid-Peninsula Water District
Northstar Community Services District
Sacramento Metropolitan Air Quality Management District
Sacramento Municipal Utility District
Southgate Recreation & Park District
Truckee Donner Recreation & Park District

Overview

Jesse has over 10 years of experience in auditing, consulting, and accounting for Joint Powers Authorities, special districts, employee benefit plans, local government agencies & non-profits. Prior to joining James Marta & Company, he spent 5 years with Crowe-Horwath where he was a senior.

Manager with mid-sized CPA firm specializing in local government agencies and special district audits. Primary focus has been on school districts, special districts and Joint Powers Authority audits.

Some tasks include compiling data to prepare and review financial statements; reviewing of workpapers and supporting schedules; performing test of details and analytical reviews; auditing all areas of section work; preparing closing and adjusting entries; and performing Single Audits using the Uniform Guidance (formerly OMB Circular A-133).

He works closely with the partners to ensure the firm policies, procedures and documentation meet professional standards.

Consultant to governments and special districts in the areas of implementation of accounting and internal control recommendations, client training seminars, federal and state compliance.



Role and Responsibilities

- Responsible for assisting the Engagement Partner in performing the audit risk assessment and design of the audit, planning, controlling, reviewing and evaluating fieldwork.
- Reviews financial statements to ensure conformance with Generally Accepted Accounting Principles in the United States of America and Government Finance Officers' Association requirements.
- Consults with audit team on issues and progress of fieldwork.
- Communicates with executive management and members of the Board regarding planning, fieldwork, and reporting of the audit.
- Manages the day-to-day execution of the audit activities and directs task accomplishments, monitors progress, and ensures schedule compliance.
- Available throughout the year for issues, questions, and additional services.

Teaching & Industry Leadership

- Single Audit training per the Uniform Guidance (internal)
- State Compliance training for LEAs (internal)
- Seminars for Associated Student Body for various school districts
- Seminars for updates to State Compliance requirements for LEAs for various COEs and School Districts.

Continuing Professional Education

Total CPE hours were 171 in the last three calendar years (2016, 2015 and 2014) of which 130 were in governmental accounting and auditing subjects. Jesse met the Government Auditing Standard requirement for governmental CPE.

Professional Affiliations

American Institute of Certified Public Accountants (AICPA)
California Society of Certified Public Accountants (CSCPA)



Mario da Costa

Senior

Education

California State University, Chico
Major in Business with an Option in Accounting

Select Clients Served

Joint Powers Agencies

Contra Costa County Schools Insurance Group
Central Regional Self Insurance Group
Golden State Risk Management Authority
North Coast Schools Insurance Group
Special Districts Risk Management Authority

Local Education Agencies

Brentwood Unified School District
Benicia Unified School District
Colusa Unified School District
Colusa County Office of Education
Eureka Unified School District
Gilroy Unified School District
Pierce Joint Unified School District
San Mateo Union High School District
Vacaville Unified School District
Williams Unified School District
Winters Joint Unified School District

Nonprofit Organizations

Women's Health Specialists
Yolo Hospice
Charis Youth Center
California Special Districts Association

Special Districts

Sacramento Metropolitan Air Quality Management District
Sacramento Municipal Utilities District
Mckinney Water District
Northstar Community Services District
Truckee Tahoe Airport District

Overview

Mario da Costa has four years of public auditing experience and one year of experience in auditing, for Joint Powers Authorities, special districts, local education agencies, & non-profit organizations. Prior to joining James Marta & Company, he finished his undergraduate studies, and worked at a small public accounting firm for two years auditing for profit and not-for profit entities.

As part of a mid-sized CPA firm specializing in local government agencies and special district audits, his primary focus has been on audits – including single audits of school districts, special districts, Joint Powers Authority, and nonprofit organizations.

Tasks include (but are not limited to): preparing and reconciling data for audited financial statements; reviewing of workpapers and supporting schedules; performing test of details and analytical reviews; auditing all areas of the financial statements; preparing closing and adjusting entries; and performing compliance testing. He works closely with the supervisors to ensure the firm policies, procedures, and documentation meets professional standards.

Role and Responsibilities

- Prepares financial statements in conformance with Generally Accepted Accounting Principles in the United States of America and Government Finance Officers Association requirements
- Performs audit fieldwork, including testing of internal controls and compliance
- Supports the supervisors, and managers in performing the audit procedures including, but not limited to, controls testing, cutoff testing, and audits of accounts
- Supervises staff on performance of audit fieldwork, internal control and compliance testing
- Consults with audit team on issues and progress of fieldwork
- Responsible for various administrative duties involving audit, such as drafting, report review, and report preparation
- Prepares reports for special districts pursuant to the requirements of the Government Code
- Available throughout the year for issues, questions, and additional services

Continuing Professional Education

- Met the Government Auditing Standards requirement for governmental CPE
- Passed the CPA exam

Audit Team



Erik Deadmond

Staff

Education

California State University, Chico
Major in Business with an Option in Accounting

Select Clients Served

Joint Powers Agencies

Santa Cruz-San Benito County School Insurance Group
Southern Peninsula Region Insurance Group
Golden State Risk Management Authority
California Joint Powers Insurance Agency
NonProfits United
Santa Cruz Counties Schools Health Insurance Group

Local Education Agencies

Gilroy Unified School District
Vacaville Unified School District
Dixon Unified School District
Eureka City Unified School District
Pacific Charter Institute
Rocklin Academy Family of Schools

Nonprofit Organizations

California Health Advocates
California Hotel and Lodging Association
California Special Districts Association
Mental Health America of California
Paradise Oaks Youth Service
Yolo Hospice

Special Districts

Northstar Community Services District
Truckee Donner Recreation and Park District
Livermore Area Recreation and Park District
Truckee-Tahoe Airport District

Overview

Erik Deadmond has one year of public auditing experience for Joint Powers Authorities, special districts, school districts, & non-profit organizations. Prior to joining James Marta & Company, he finished his undergraduate studies.

As part of a mid-sized CPA firm specializing in local government agencies and special district audits, his primary focus has been on audits – including single audits of school districts, nonprofit organizations, Joint Powers Authority, and special districts.

Tasks include (but are not limited to): preparing and reconciling data for audited financial statements; performing test of details and analytical reviews; auditing all areas of the financial statements; preparing closing and adjusting entries; and performing compliance testing.

He works closely with the supervisors to ensure the firm policies, procedures, and documentation meets professional standards.

Role and Responsibilities

- Prepares financial statements in conformance with Generally Accepted Accounting Principles in the United States of America and Government Finance Officers Association requirements
- Performs audit fieldwork, including testing of internal controls and compliance
- Supports the supervisors, managers, and seniors in performing the audit procedures including, but not limited to, controls testing, cutoff testing, and audits of accounts
- Consults with audit team on issues and progress of fieldwork
- Responsible for various administrative duties involving audit, such as drafting, report review, and report preparation
- Prepares reports for special districts pursuant to the requirements of the Government Code
- Available throughout the year for issues, questions, and additional services

Independence Communication

Our engagement letter to you dated January 12, 2018 describes our responsibilities in accordance with professional standards and certain regulatory authorities with regard to independence and the performance of our services. This letter also stipulates the responsibilities of the District with respect to independence as agreed to by the District. Please refer to that letter for further information.

