



Moraga-Orinda Fire District
BOARD OF DIRECTORS
Audit Committee Minutes
May 19, 2023
(APPROVED SEPTEMBER 14, 2023)

1. OPENING CEREMONIES

The Audit Committee convened in Open Session at 4:30 p.m. on May 19, 2023, at the Sarge Littlehale Room, 22 Orinda Way, Orinda, California 94563. The meeting was available for in-person attendance only.

Present were the following Directors and Staff:

Director Hasler	Dave Winnacker, Fire Chief
Director Jex	Gloriann Sasser, Administrative Services Director

2. PUBLIC COMMENT - ITEMS NOT ON THE AGENDA

There were no comments from members of the public.

3. CONSENT AGENDA

3.1 Audit Committee Meeting Minutes – April 6, 2023

The minutes from April 6, 2023, Audit Committee meeting were approved as submitted, with Director Jex making the motion and Director Hasler seconding the motion. The motion passed unanimously by voice vote 2-0 (Ayes: Hasler and Jex; Noes: None).

There were no comments from members of the public.

4. REGULAR AGENDA

4.1 Review and Discuss Proposals Received for Audit Services Contract; Discuss Next Steps to Determine Recommendation for Selection of Audit Firm or Determine Recommendation for Selection of Audit Firm for the Fiscal Years Ending June 30, 2023, through 2025 with an Option to Extend Two additional Years.

Administrative Services Director Sasser provided the report. Three qualifying proposals were received, and the firms were invited to provide a brief presentation of their proposal and participate in oral interviews. Each firm was allocated 30 minutes, with the first 15 minutes for a presentation and the remaining 15 minutes for a question and answer-session. ASD Sasser noted that Badawi & Associates sent an email stating that since the proposal was submitted, their firm was awarded several new contracts and retained one large client. The increase in business and client retention changed their capacity to meet the District's timeline for the 2023 year outlined in the RFP, and they would only be able to produce the 2023 Audit report in January 2024.

The firms presented and were interviewed by the Committee in the following order.

1. Maze & Associates (attended in person).
2. Badawi & Associates (attended in person)
3. Harshwal & Company (attended by Zoom)

Maze & Associates

The interview was attended by Whitney Crockett, CPA (Engagement Partner), Vikki Rodriguez, CPA, and Gustavo Arevalo (Supervisor) from Maze & Associates. David Alvey, CPA (Alternate Partner) was not able to attend. Maze & Associates provided an overview of their proposal and the firm's history, introduced the Audit team, highlighted partner experience, and discussed their services. Maze & Associates offers customized, one-on-one training for clients and annual training events (Maze Live). Following the presentation, Maze & Associates was asked a series of questions by the Committee.

Badawi & Associates

The interview was attended by Ahmed Badawi, CPA (Engagement Partner), and Mitesh Desai, CPA (Engagement Quality Reviewer). The remaining auditing team could not attend due to an Audit in progress. The presentation included an overview of their proposal, the history of the firm, partner experience, roles of the audit team, audit approach, and a review of the four phases of the audit and services. The firm provides IT expertise and acts as a technical resource for clients offering guidance on implementation and the potential impact of new developments. Following the presentation, Badawi & Associates was asked a series of questions by the Committee.

Harshwal & Company

The interview was attended by Sanwar Harshwal, CPA, CIA, CISA, CFE (Engagement Partner), and Garima Pathak, CPA (Audit Manager) via Zoom. The presentation included an overview of their proposal, the history of the firm, partner experience, roles of the audit team, and services. They offer a range of services, including auditing, accounting, management consulting, IT services, and other specialized services. Following the presentation, Harshwal & Company was asked a series of questions by the Committee.

At the conclusion of the interviews, the Audit Committee evaluated each firm based on audit experience of assigned staff within the last two years on audits of current audit clients of independent fire districts in the Bay Area and cities in the Bay Area (20%), number of hours by the assigned Partner for each cost item (20%), references and relevant work performed for independent fire districts in the Bay Area and cities in the Bay Area (20%), oral interview (20%) and cost (20%). The Committee held discussion and decided to recommend Maze & Associates based on the evaluation criteria.

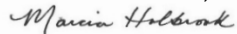
Motion by Director Jex and seconded by Director Hasler to recommend Maze & Associates for audit services for the Fiscal Years Ending June 30, 2023, through 2025 with an Option to Extend Two additional Years to the Board of Directors. The motion passed unanimously by voice vote 2-0 (Ayes: Hasler and Jex; Noes: None)

There were no comments from members of the public. No further discussion by the Committee.

5. ADJOURNMENT

At 6:23 p.m., the Audit Committee called for the meeting adjournment.

Marcia Holbrook,



District Secretary/District Clerk

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