

**MONTEREY PENINSULA REGIONAL PARK DISTRICT  
BOARD OF DIRECTORS MEETING**

**DATE:** March 14, 2018  
**TO:** Board of Directors  
**FROM:** Kelly McCullough, Finance Manager  
**REVIEWED BY:** Rafael Payan, General Manager  
**SUBJECT:** Consider Approval of the Audit Firm White Nelson Diehl Evans for up to Two Additional Years

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**RECOMMENDED ACTION**

Staff respectfully recommends entering into a professional services agreement for up to two additional years with the audit firm White Nelson Diehl Evans LLP, Certified Public Accountants & Consultants.

**FISCAL IMPACT:**

FY 2018-19 - \$26,925, plus \$4,730 if a single audit is required.  
FY 2019-20 - \$27,725, plus \$4,870 if a single audit is required.

**FUNDING SOURCE:**

Funds will be budgeted in Fiscal Year 2018-19 & Fiscal Year 2019-20 Budget under the budget line item 6149 – Professional/Special Services

**FUNDING BALANCE:**

Not applicable at this time.

**DISCUSSION:**

The District formally requested proposals for professional auditing services in March 2015. The firm White Nelson Diehl Evans LLP was selected for the District's auditor's. A professional services contract was awarded for one year with approval from the Board for up to two additional years. The District's basic financial statements have now been audited by this firm for a total of three years.

The original cost proposal from White Nelson Diehl Evans LLP was for the following amounts:

FY2014-15 - \$24,645, plus \$4,330 for a single audit, which was not required  
FY2015-16 - \$25,385, plus \$4,460, for a single audit, which was not required  
FY2016-17 - \$26,145, plus \$4,595, for a single audit, which was not required

The proposal (**ATTACHMENT**) for each additional year being requested is approximately a 3% increase each year.

Staff have been satisfied with the services received and as permitted in the Purchasing Policy, for the Renewal of Contracts with Professional Consultants, would like to enter into an agreement for up to two additional years. This would make a total of five years.

Staff have been heavily impacted with the acquisition and upcoming move to the Palo Corona Regional Park – Rancho Canada Unit. It is anticipated that the timing of the pending move will further

impact staff's ability to easily access documents and become established with a new firm. New firms must build their permanent files and historical information.

Staff recommends that the Board approve entering into an agreement with White Nelson Diehl Evans LLP for up to two additional years and thereafter formally request proposals again.

**ATTACHMENTS:**

1. Proposal from White Nelson Diehl Evans LLP

January 18, 2018

Ms. Kelly McCullough  
Finance Manager  
Monterey Peninsula Regional Park District  
60 Garden Court, Suite 325  
Monterey, CA 93940-5341

Dear Ms. McCullough:

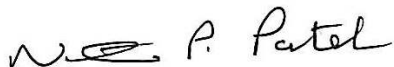
Our original proposal dated March 31, 2015 to provide audit services to the Monterey Peninsula Regional Park District (District) allows the District at their option to use our audit services for an additional two years. We are pleased to present our proposal to continue to provide audit services to the District for the next two fiscal years. The scope of work and engagement team to continue to provide the audit services will be the same as our original proposal dated March 31, 2015. The proposed fees listed below are increased by 3% compared to the fees for the fiscal year 2017 audit and a 3% increase in the subsequent year. Our proposed fees are as follows:

	<u>2018</u>	<u>2019</u>
District Audit, including Preparation of the Financial Statements and State Controller's Report	\$ 26,220	\$ 27,000
Management Letter	705	725
Single Audit of Federal Grants (if required)	<u>4,730</u>	<u>4,870</u>
Total	<u>\$ 31,655</u>	<u>\$ 32,595</u>

If you have any question on the proposed fees, please contact me at (714) 978-1300 or by e-mail at [npatel@wndecpa.com](mailto:npatel@wndecpa.com).

Very truly yours,

White Nelson Diehl Evans LLP



Nitin Patel  
Engagement Partner