



James Marta & Company LLP

Certified Public Accountants

Accounting ▪ Audit ▪ Consulting ▪ Tax

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California County Assesors' Information Technology Authority  
Independent Audit Services

Rob Grossglauser

California County Assesors' Information Technology Authority

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## TABLE OF CONTENTS

1. IDENTIFICATION OF AUDITOR .....	4
2. MANAGEMENT AND PERSONNEL.....	4
3. ORGANIZATION .....	5
4. SUBCONTRACTORS.....	8
5. AUDIT METHODOLOGY .....	9
6. CONFLICT OF INTEREST .....	14
7. COST.....	14
APPENDIX A: RESUMES .....	16
APPENDIX B: PEER REVIEW .....	19



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May 22, 2024

Rob Grossglauser  
California County Assessors' Information Technology Authority

RE: Proposal for Independent Audit Services

We are pleased to respond to the California County Assessors' Information Technology Authority (CCAITA) RFP for Independent Audit Services for the nineteen months ending June 30, 2024, and the years ending June 30, 2025 and 2026.

James Marta & Company LLP is a Certified Public Accountant that has specialized in auditing Joint Powers Authorities since 1988. We are licensed, qualified, trained and experienced in conducting financial audits of JPAs with complex fund structures and GASB requirements. James Marta is also the accreditation manager of California Association of Joint Powers Authorities. We are also members of the California Association of Joint Powers Authorities' Finance and Technology Committees.

Here's how James Marta & Company makes a difference:

- Partner Engagement: You'll gain partner-level insight at every step of the project – all year round.
- JPA Specialists: We apply deep experience providing audit, consulting and accounting services to JPAs that provide risk management, self-insurance, workers compensation and more.
- No Surprises: You stay up to speed with updates and a project portal that shows real-time status.
- We Value your Time: We've honed our approach to minimize disruptions while meeting deadlines.
- We Help You Apply Your Audit to Improve: Your audit can help you better understand operational risks and improve controls. We help you apply your audit for continual improvement.
- Ongoing Support: We're your year-round resource for independent perspectives and practical advice on closings, financial statements and compliance.

Firm Partners James Marta and Jesse Deol may represent the firm to answer questions or negotiate contracts. Please contact me if we can provide more information.

Sincerely,

James Marta, CPA, CGMA, ARPM, Managing Partner  
James Marta & Company LLP  
[JMarta@JPMCPA.com](mailto:JMarta@JPMCPA.com) | (916) 999-4180

## 1. IDENTIFICATION OF AUDITOR

Company Name: James Marta & Company LLP

Address: 701 Howe Avenue, Suite E3, Sacramento, CA 95825

Telephone: (916) 993-9494

Contact: James Marta, Managing Partner  
[JMarta@JPMCPA.com](mailto:JMarta@JPMCPA.com)  
 (916) 999-4180

**The Value of Experience**

- We've refined our approach to make your audit as easy as possible.
- Our practical knowledge helps us identify and test for risks.
- We know how to avoid pitfalls and challenges.
- We help you apply your audit to strengthen operations.

## 2. MANAGEMENT AND PERSONNEL

Delivering a high-quality audit requires an effective team with appropriate experience auditing Joint Powers Authorities. We invest in regular professional training to ensure that each team member can carry out his or her responsibilities according to the exacting standards set by our profession. All proposed team members have met their required CPE targets including government specific CPE hours.

Your audit team will be comprised of the following individuals:

Name	Certifications	Role	Experience
James Marta	CPA, CGMA, ARPM	Engagement Partner  Provides project oversight throughout the engagement; present the final audit report; and answer questions throughout the year.	30+ Years
Jesse Deol	CPA, ARM	Technical Review Partner  Validates the team's work, providing the independent perspective required for thorough quality control.	15+ Years
Michael Manduca	CPA	Audit Manager  Responsible for managing audit engagement and related activities.	15+ Years

Together, our team applies more than 60 years of experience conducting financial audits of Joint Powers Authorities. You'll benefit from their practical knowledge, lessons learned and proficiency. Our Partners work on every engagement, maintaining clear communication about project status, issues and concerns, and opportunities for improvement.

All Partners are licensed by the State of California to practice as Certified Public Accountants.

## RESUMES

Resumes for each member of our proposed audit team are provided in [Appendix A](#).

### 3. ORGANIZATION

James Marta & Company LLP is a Partnership. We have three Partners and a team of 20 Staff, Seniors and Supervisors. All members of our staff perform governmental audits.

#### LOCATION OF OFFICE

James Marta & Company is licensed in California, Oregon, Washington, Alaska, Utah and Vermont.

Address: 701 Howe Avenue, Suite E3, Sacramento, CA 95825

Telephone: 916-993-9494

#### LICENSED TO PRACTICE IN CALIFORNIA

James Marta & Company LLP is a licensed Certified Public Accountant in the State of California. We have maintained our certification since 1998. We will assign a California-Licensed CPA as the auditor in charge.



**CBA**  
CALIFORNIA BOARD OF ACCOUNTANCY

**BOARD OF ACCOUNTANCY**

ISSUANCE DATE  
SEPTEMBER 5, 2014

EXPIRATION DATE  
SEPTEMBER 30, 2024

CURRENT DATE / TIME  
OCTOBER 21, 2022  
1:47:46 PM

**LICENSING DETAILS FOR: 7657**

**NAME:** JAMES MARTA & COMPANY, LLP

**LICENSE TYPE:** CPA - PARTNERSHIPS

**LICENSE STATUS:** CLEAR

**ADDRESS**

701 HOWE AVENUE, SUITE E3  
SACRAMENTO, CA 95825  
SACRAMENTO COUNTY

MAP

#### QUALIFICATIONS

Following is a summary of our qualifications:

- Over 30 years' experience providing audit, accounting and controller/CFO services to Joint Powers Authorities, Special Districts, Municipal Agencies, and State Government.
- Accreditation Manager for California Association of Joint Powers Authorities (CAJPA)
- Board Member Fiscal Oversight, Risk Financing – CSDA/CAJPA
- Experience with debt financing, refinancing, and arbitrage calculations.
- Specialized training in audits of JPAs, Special Districts, and Governmental Entities.
- Extensive experience and training in conducting single audits of federally funded programs in accordance with Uniform Guidance (formerly OMB Circular A-133).
- Experience preparing Comprehensive Annual Financial Reports according to GFOA standards.
- Experience preparing, reviewing and submitting the Financial Transactions Report required by the State Controller's Office.
- Member and presenter for California Special Districts Association at conferences and webinars.
- Experience with Net Pension and Other Post Employment Benefits (OPEB) liability in accordance with GASB standards.

- All staff in the firm are trained, experienced and qualified to audit governmental agencies.
- Frequent presenter and trainer at CAJPA conference on subjects including the Board's Role in Finance and Fiscal Accountability. Compliance, Internal Controls, Fraud Prevention and Detection, Accounting, Auditing and Board Governance Responsibility and Accountability.
- Year-round resource to answer questions and assist in applying your audit for continual improvement.

### PEER REVIEW

James Marta & Company's quality control policies and procedures align with AICPA's professional standards for Certified Public Accountants. All employees of the firm are trained in our policies and procedures and are responsible for understanding, implementing, and adhering to them.

Our procedures and quality control system are verified through an independent peer review. Our most recent peer review (2021) resulted in a rating of Pass – the highest rating available. Our most recent peer review letter is provided in [Appendix B](#).

### EQUAL OPPORTUNITY EMPLOYER

James Marta & Company LLP is an equal opportunity employer and makes employment decisions on the basis of merit. Company policy prohibits unlawful discrimination based on race, color, creed, gender, religion, marital status, registered domestic partner status, age, national origin or ancestry, physical or mental disability, medical condition including genetic characteristics, sexual orientation, or any other consideration made unlawful by federal, state, or local laws. It also prohibits unlawful discrimination based on the perception that anyone has any of those characteristics, or is associated with a person who has or is perceived as having any of those characteristics. All such discrimination is unlawful.

The Company is committed to compliance with all applicable laws providing equal employment opportunities. This commitment applies to all persons involved in Company operations and prohibits unlawful discrimination by any employee of the Company, including supervisors and coworkers.

### INSURANCE

James Marta & Company LLP maintains the following insurance coverages at minimum:

- Commercial General Liability: Up to \$2,000,000 per claim and \$4,000,000 aggregate.
- Workers' Compensation: Up to \$1,000,000 per claim.
- Business Auto Coverage: Up to \$2,000,000 per claim.
- Professional Liability insurance: Up to \$1,000,000 per claim and \$2,000,000 aggregate.

## SIMILAR ENGAGEMENTS

We apply extensive experience serving joint powers authorities. We also work with special districts, nonprofit associations, school districts, community college districts, and county offices of education. The following list represents organizations for whom we have provided audit and consulting services.

## REPRESENTATIVE JPA CLIENTS

- Alaska Municipal League Joint Insurance Assoc.
- Association of Oregon Counties Insurance Trust
- Bay Area Housing Authority Risk Mgmt. Agency
- Bay Area Schools Insurance Cooperative
- California Assoc. for Park and Recreation Indemnity
- California Housing Worker's Comp. Authority
- California Joint Powers Insurance Authority
- California Mental Health Services Authority
- California Sanitation Risk Mgmt. Authority
- California Self Insurance Guarantee Assoc.
- California Affiliated Risk Management Authorities
- Central San Joaquin Valley Risk Management Authority
- Central Valley Financing Authority
- Central Valley Schools RMA
- City County Insurance Services
- Contra Costa County School Insurance Authority
- Credit Union Health Benefits of America
- Credit Union Self Insurance Group
- Golden State Risk Management Authority
- Independent Cities Risk Management Authority
- Local and Regional Gov't Services Authorities
- Non Profits United
- North Bay Schools Insurance Authority
- North Coast Schools Insurance Group
- North Coast Schools Medical Insurance Group
- North Valley Schools Insurance Group
- Northern California Cities Self-Insurance Fund
- Pooled Liability Assurance Network
- Public Entity Risk Management Authority
- Redwood Empire Municipal Insurance Fund
- Sacramento Municipal Utility District Financing Authority
- San Mateo County Schools Insurance Group
- Santa Cruz – San Benito Schools Insurance Gr.
- Santa Cruz County Schools Health Insurance Gr.
- Schools Excess Liability Fund
- Schools Self Insurance of Contra Costa County
- SELF
- Shared Agency Risk Pool
- Shasta-Trinity Schools Insurance Group
- SIGNAL I
- South Bay Area Schools Insurance Authority
- Special District Risk Management Authority
- Special Districts Association of Oregon
- Trindel Insurance Fund
- Washington Schools Risk Management Pool
- West San Gabriel Liability/Property JPA
- West San Gabriel Workers' Compensation JPA

## REFERENCES

We work hard to earn the trust of our clients and strive to develop a partnership to work as a team. Please call our references to learn how we make a difference for our clients.

Organization	Contact	Work/Dates
Public Entity Risk Management Authority (PERMA)	Beth Lyons Executive Director 760-258-4255 <a href="mailto:blyons@permarisk.gov">blyons@permarisk.gov</a>	Audit 1999 – present
Contra Costa County Schools Insurance Group	Jürg Morach Executive Director (866) 922-2744 x260 <a href="mailto:JMorach@cccsig.org">JMorach@cccsig.org</a>	Audit 2011 – Present
Shasta-Trinity Schools Insurance Group	Brooks Rice Executive Director (530) 221-6444 x2766 <a href="mailto:Brice@stsig.org">Brice@stsig.org</a>	Audit 2017 – Present
California Joint Powers Insurance Authority	Alex Smith Deputy Executive Director (562) 467-8727 <a href="mailto:asmith@cjpia.org">asmith@cjpia.org</a>	Audit 2011 - Present
Northern California Cities Self Insurance Fund	Marcus Beverly First Vice President (Alliant) (916) 643-2704 <a href="mailto:Marcus.Beverly@alliant.com">Marcus.Beverly@alliant.com</a>	Accounting 2002 - Present

## 4. SUBCONTRACTORS

We will not be using subcontractors on this project.



## 5. AUDIT METHODOLOGY

We understand that CCAITA is seeking the services of a Certified Public Accountant to conduct a Financial Audit for the nineteen months ending June 30, 2024, and the years ending June 30 2025, and 2026. Services include

- Conduct a financial audit in accordance with applicable standards in order to express an auditor's opinion regarding the fairness of presentation of the financial statements in conformity with generally accepted accounting principles and Governmental Accounting Standards;
- Test compliance with appropriate laws and regulations;
- Report on the fairness of the supplementary information when considered in relation to the financial statements as a whole;
- Assess CCAITA's internal control structure and control risks including control environment, risk assessment, control activities, information, communication, and monitoring;
- File the Audit Report with the California State Controller's Office and the County Clerk Recorder.
- Project communications including planning, entrance conference, project status updates, interim management letter, exit conference and board presentation;

*"Jim clearly understands not only JPA accounting considerations and challenges but pool management issues as well. If you really want to know the financial condition of your program, especially claims accounting, I highly recommend James Marta."*

*Peggy Kech, North Bay  
Schools Insurance Authority*

### APPLICABLE STANDARDS

- Generally Accepted Auditing Standards (GAAS) established by the AICPA Audit Guide, Audits of State and Local Government Units;
- Government Auditing Standards issued by the Comptroller General of the United States; and
- California State Controller's Minimum Audit Requirements and Reporting Guidelines for California Special Districts.

### PROJECT DELIVERABLES

- Drafts and final Auditor's Report including Financial Statements and notes;
- Management letter, if necessary, with statements, observations, opinions, comments and recommendations regarding the financial statement of CCAITA and its systems of internal control;
- Report on Compliance and on Internal Controls over Financial Reporting in accordance with Government Auditing Standards;
- Prepare and submit the Special Districts Financial Transactions Report;
- Presentation of the Audit Report to the CCAITA Board of Directors; and
- Year-round consultation regarding the audit report and related financial accounting.

## WORK PLAN

Once appointed the auditor of your organization, we will finalize dates for interim and year-end fieldwork and the corresponding deliverables. We will also answer questions concerning your industry, your organization's business activities, operations and accounting, and the preparation of the financial statements. Following are key phases of our audit process and the schedule:

SPECIFIC PROCEDURES	STAFF	SCHEDULE
<b>PHASE I – AUDIT PLANNING</b>		
<b>Introduction of Staff</b> <ul style="list-style-type: none"> <li>Meet with representatives to discuss:               <ul style="list-style-type: none"> <li>Approach to the audit</li> <li>Client assistance checklist</li> <li>Timelines</li> </ul> </li> </ul>	Partner Manager	July
<b>Risk Assessment Procedures</b> <ul style="list-style-type: none"> <li>Obtain an understanding of the external and internal factors affecting the organization</li> <li>Review and evaluate the design of internal controls including policy and procedure manuals.</li> <li>Review of the significant transaction cycles</li> <li>Assess the risk of material misstatements</li> </ul>	Partner Manager  Senior	July
<b>Audit Planning</b> <ul style="list-style-type: none"> <li>Develop the individual plan for the audit (based on the internal control review, risks identified, our understanding of the client and the industry)</li> <li>Establish materiality</li> <li>Perform preliminary analytical procedures</li> <li>Plan audit procedures in response to assessed risks</li> </ul>	Partner Manager Senior	July
<b>PHASE II – FIELD WORK AND AUDIT COMPLETION</b>		
<b>Internal Controls Testing</b> <ul style="list-style-type: none"> <li>Test of controls.</li> <li>Tests performed on transactions from significant transaction cycles and systems.</li> </ul>	Senior  Senior Staff	September
<b>Substantive Testing and Analytical Procedures</b> <ul style="list-style-type: none"> <li>Obtain financial statements and enter them into financial statement program</li> <li>Perform analytical procedures as necessary</li> <li>Verify account balances for the relevant financial statement</li> <li>Perform substantive testing</li> <li>Evaluation of evidence obtained</li> </ul>	Senior Staff Partner Manager Senior Staff	September

SPECIFIC PROCEDURES	STAFF	SCHEDULE
<b>Operations</b> <ul style="list-style-type: none"> <li>Evaluate opportunities for improvements</li> </ul>	Partner	September
<b>Draft Audit Report</b> <ul style="list-style-type: none"> <li>Prepare audit report based on audit work and evidence obtained</li> <li>Prepare all related disclosures</li> <li>File preliminary figures with State Controller</li> </ul> <b>Exit Conference</b> <ul style="list-style-type: none"> <li>Management comments are drafted into a letter and issued to management.</li> <li>Meet with management/audit committee to discuss results</li> <li>Review draft audit report</li> </ul>	Manager Senior Manager	September  October
<b>Final Audit Report</b> <ul style="list-style-type: none"> <li>Quality Control Review</li> <li>Prepare and Issue reports including:               <ul style="list-style-type: none"> <li>Independent Auditor’s Report and Financial Statements</li> <li>Report on Internal Control and Compliance and Other Matters</li> <li>Submit Financial Transactions Report to the State Controller’s Office</li> </ul> </li> </ul>	Partner Manager Senior Staff	October

## PROJECT APPROACH

Our audit methodology puts a strong emphasis on planning. This helps us understand your organization, the environment, financial operations, internal controls, and risks. This foundation, together with our industry expertise, helps us focus testing on the areas of highest potential risk. Advance planning results in an effective, cost-efficient and timely audit which will ultimately benefit you. Our approach involves:

*Risk Assessment.* We identify and assess the risk of material misstatements through interviews with management, analytical procedures, observations, and inspection. Based on our assessment, we will plan and perform procedures that are responsive to risks identified. This will cover the following areas:

- Financial reporting framework;
- Business and industry;
- Accounting policies and practices;
- Financial performance; and
- Internal controls.

*Process of Review.* We review all work performed, management letters, and reports to ensure that all appropriate professional and technical standards are maintained. With this process, we also assess new standards and their potential impact on the audit process and its resulting report.

*Use of Advanced Audit Tools.* We use state-of-the-art software designed to conduct paperless audits and expedite routine activities. These computer-assisted auditing techniques helps us analyze large amounts of data and more efficiently select risky items.

*Open Communication.* Throughout the audit, we explain our procedures. We keep you apprised of our work status from the preliminary audit work through the delivery of the report and other required audit communications. An audit status report highlights the following:

- Summary of the audit report;
- Financial position and results of operations; and
- Current issues and significant trends.

When you receive your draft report, there shouldn't be any surprises.

*We Make the Audit as Easy as Possible:* We make every effort to use schedules and analyses you have prepared for internal purposes to eliminate duplicate effort. Because we're experienced working with Joint Powers Authorities, we have prepared customized forms and procedural checklists to streamline the process. You will receive an advance list of items and tasks, such as:

- Completion of transaction testing schedules (supplied by the auditor);
- Questionnaires (provided in electronic form);
- Account schedules and analyses;
- Bank statement reconciliations and confirmation letters; and
- Other information to support notes to the financial statements.

Completing these schedules before starting fieldwork helps produce a smooth engagement and minimize interruptions. This helps keeping your audit costs low and ensures timely completion.

## SYSTEMATIC QUALITY CONTROL

James Marta & Company's quality control policies and procedures align with AICPA's professional standards for Certified Public Accountants. This includes leadership responsibilities, ethical requirements (e.g. objectivity and independence; integrity; confidentiality), client relationships (e.g. conflicts of interest), human resources, engagement performance (e.g. planning and supervision; documentation, records retention; separate partners for engagement and review), and monitoring (e.g. review for completeness and accuracy). All employees of the firm are trained in our policies and procedures and are responsible for understanding, implementing, and adhering to them.

## LEVEL AND NATURE OF SUPPORT

The Executive Director and/or Accounting Supervisor will ensure that all audit requests are provided in a timely manner. This will be discussed during the entrance conference. He/she will:

- Participate in determining CCAITA Staff availability to support field work on the agreed dates.
- Be available for audit inquiries, entrance and exit conferences.
- Oversee CCAITA Staff and ensure timely provision of requested documentation as agreed.

## SOFTWARE THAT HELPS US PERFORM EFFICIENTLY AND EFFECTIVELY

We leverage two, state-of-the-art systems to help us improve effectiveness in audit efficiency, communication, document management, records retention, and workflow.

### INTUITIVE PORTAL SIMPLIFIES PROJECT TRACKING AND CONTROL

During the audit, you will have access to our Suralink portal for secure document transfer, processing and status. Benefits include:

- Secure, drag-and-drop transfer for high volumes of documents;
- View each document's status;
- Add questions, notes or comments to individual requests;
- Access, review and track status;
- Restrict access for confidentiality;
- Store documents for reference and records retention requirements;
- Transparent status requests throughout the process;
- Ensure accountability; and
- Expedite routine actions saving time throughout the project.



### PROSYSTEM FX FACILITATES PAPERLESS AUDIT WORKFLOW

ProSystem fx Engagement is a digital file management system that provides versatile workflow management of workpapers, trial balances, and other documents. This paperless system helps us:

- Streamline every step securely from setup to sign off.
- Automate dissemination of data to ensure accuracy.
- Monitor and control engagements from start to finish.
- Automate trial balance reporting.
- Ensure consistent file integrity with secure document management and storage.
- Manage document and workpapers with digital binders.
- Expedite projects by allowing multiple staff to collaborate from any location with versatile access.

## BENEFITS OF OUR PROCESS

Ultimately, an audit should not just check that reported numbers agree to backup documentation. Rather, we aim to help you use the audit to better understand your organization's operations and improve controls. We bring our considerable experience into your process to broaden the support of your business and operations. We help you:

- *Analyze your operations* including relationships between funding, expenditures, and service levels. This provides the information you need to:
- Ensure that you are receiving the funding which you are entitled to receive;
- Focus on programs from a management perspective (i.e. programs that encroach on general fund);
- Diagnose areas that need elevated focus for improved management controls;
- Identify training needs for personnel;
- Anticipate growing costs and their potential effect on future budgets; and
- Recognize opportunities to improve procedures and training.
- *Visualize your position*. Our graphical summary helps us clearly communicate your position and historical trends of your organization.
- *Be better prepared to face common pressures*. We give management practical advice on what role a board should play in overseeing their association. We have helped our clients develop accounting systems that ensure accountability and full utilization of their resources.

## 6. CONFLICT OF INTEREST

James Marta & Company LLP is independent of California County Assessors' Information Technology Authority as defined by generally accepted auditing standards and the U.S. General Accounting Office's Government Auditing Standards.

We know of no professional relationships between James Marta & Company LLP or any of the firm's employees and the CCAITA that would pose a conflict of interest in performing an audit.

James Marta & Company LLP's quality control program aligns with the AICPA's Quality Control Standards, ethical mandates and code of professional conduct – including those related to professional independence and conflicts of interest addressed by the GAO Standards for Audit of Governmental Organizations Programs Activities and Functions. We have firm policies related to leadership, independence, objectivity, conflict of interest, client relationships, engagement supervision and review, documentation, and more.

## 7. COST

Classification	Total Hours	Hourly Rate	Total Amount
Partner	13	\$ 350	\$ 4,550
Supervisor	20	\$ 260	\$ 5,200
Senior	60	\$ 175	\$ 10,500
Staff	75	\$ 130	\$ 9,750
Sub-total	168		\$ 30,000
<b>Proposed Fees</b>			
For the Nineteen Months Ended June 30, 2024			\$ 30,000
For the Year Ended June 30, 2025			\$ 31,500
For the Year Ended June 30, 2026			\$ 33,075

### NOTES, EXCLUSIONS AND ADDITIONS

Payment by Credit Card is subject to a 5% processing fee.

The fees quoted are based upon several assumptions about the adequacy of the accounting records, the degree of assistance to be provided by your personnel, and current auditing and accounting standards.

Our fees do not include services such as closing year-end accounts or account reconciliations. If extraordinary matters come to our attention (i.e. significant changes in your operations, material weakness in your internal controls, etc.) that require an extension of our services, we will consult with you concerning additional work to be done by you and/or an adjustment to our fees.

We will submit monthly progress billings during the audit process.

In the event that the GASB, FASB, AICPA, GAO, or the State issues additional standards or audit procedures that require additional work during the audit period, we will discuss these requirements with you. Before proceeding, we will prepare an estimate (if necessary) for performing the additional work.

## APPENDIX A: RESUMES





## JAMES P. MARTA, CPA, CGMA, ARPM ENGAGEMENT PARTNER

James has 30 years of experience in audit, consulting and accounting for joint powers authorities, special districts, LEAs and nonprofits. Prior to opening James Marta & Company, he spent one year with Moss Adams and 10 years with Gilbert Accountancy Corp. where he was a Partner.

### INDUSTRY LEADERSHIP

James is a regular speaker on the topics of risk financing and accounting. He worked with the GASB on standards related to risk pools and addresses industry issues. In addition, he is/was involved in:

- Accreditation Manager for CAJPA
- Member, Governor's team to improve efficiency of the California DMV and State Assembly
- Board Member Fiscal Oversight, Risk Financing – CSDA / CAJPA
- Single Audit Act – California State Auditors
- Self-Insurance Issues – CAJPA/CSDA
- Fraud Prevention and Detection – CASBO
- 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)

### SELECT CLIENTS

#### Executive Leadership

CFO – Washington Schools Risk Mgmt Pool  
 Interim CEO – Yolo County Public Agency Risk Management Insurance Authority  
 Treasurer – S. San Joaquin Co. Fire Authority

#### JPA's and Risk Cooperatives

Bay Area Housing Authority RMG  
 Bay Area Schools Insurance Cooperative  
 Burlington National Insurance Company  
 California Association for Park & Rec Indemnity  
 California Association of Joint Powers Insurance Authorities  
 California Health Advocates  
 California Housing Authority Workers Compensation Agency  
 California Joint Powers Insurance Authority  
 California Mental Health Services Authority  
 CC SOLANO  
 Contra Costa County Schools Insurance Group  
 Finish Line Self Insurance Group  
 Golden State Risk Management Authority  
 Municipal Pooling Authority  
 North Bay Schools Insurance Authority  
 North Valley Schools Insurance Group  
 Post Time Self Insurance Group  
 Property Casualty Coverage for Education Trust  
 Sacramento Cogeneration Authority  
 SMUD Financing Authority  
 Santa Cruz Co. Schools Health Insurance Group  
 Sacramento Power Authority

San Mateo County Schools Insurance Group  
 Schools Self Insurance of Contra Costa Co.  
 Shasta-Trinity Schools Insurance Group  
 SIGNAL 1  
 South Bay Area Schools Insurance Auth.  
 Southern Peninsula Region Insurance Gr.  
 Special Districts Association of Oregon  
 Trindel Insurance Fund  
 YCPARMIA

#### LEAs

Benicia Unified School District  
 Brentwood Unified School District  
 Dixon Unified School District  
 Gilroy Unified School District  
 Natomas Unified School District  
 Sacramento County Office of Education  
 San Mateo Union High School District  
 Vacaville Unified School District  
 Winters Joint Unified School District

#### Nonprofit

California Lawyers Association  
 Charis Youth Center  
 Health Officers Association of California  
 Health Professional Education Foundation  
 Mental Health America of California  
 NonProfits' United Vehicle Insurance Program  
 Non-Profit's United Workers Compensation Gr.  
 Yolo Hospice  
 Special District  
 South San Joaquin County Fire Authority

### ROLE & RESPONSIBILITIES

- Audit delivery and services
- Communication regarding planning, fieldwork and reporting.
- Technical resource for questions and services

### EDUCATION

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

### CERTIFICATIONS

- CPA, CGMA, ARPM

### SPECIALIZATION

- Audit and reviews for government, nonprofit, special districts and Joint Powers Authorities
- Implementation of accounting and internal control recommendations
- Federal and state compliance
- Risk pool financial management
- Troubled pool recovery
- Member agreements
- Board training
- Special calculations

### CPE

160 CPE hours in 2023 and 2022 (92 in Government Accounting, Single Audits and Federal Compliance). James met the *Government Auditing Standard* requirement for CPE.



## JESSE DEOL, CPA, ARM TECHNICAL REVIEW PARTNER

Jesse is a firm Partner with more than 15 years of experience in audit, consulting and accounting for LEAs, Joint Powers Authorities, Special Districts, employee benefit plans, local government agencies, and nonprofits.

### TEACHING & INDUSTRY LEADERSHIP

- Single Audit training per the Uniform Guidance (internal and external);
- State Compliance for LEAs (internal and external);
- Associated Student Body for various school districts;
- State Compliance for LEAs on year-end closing and GASB.

### PROFESSIONAL AFFILIATIONS

- American Institute of Certified Public Accountants (AICPA)
- California Society of Certified Public Accountants (CSCPA)
- Association of International Certified Professional Accountants

### SELECT CLIENTS

Local Education Agencies (LEAs)  
 Ackerman Elementary School District  
 Arcata Elementary School District  
 Benicia Unified School District  
 Big Lagoon Union School District  
 Blue Lake Union School District  
 Brentwood Unified School District  
 Colusa County Office of Education  
 Colusa Unified School District  
 Dixon Unified School District  
 Esparto Unified School District  
 Eureka City Unified School District  
 Eureka Union School District  
 First 5 Colusa County  
 Gilroy Unified School District  
 Griffin Technology Academies  
 Humboldt County Office of Education  
 Kirkwood Elementary School District  
 Maxwell Unified School District  
 McKinleyville Union School District  
 Natomas Unified School District  
 Northern Humboldt UHSD  
 Peninsula Union School District  
 Pierce Joint Unified School District  
 Ripon Unified School District  
 Rocklin Academy Family of Schools  
 Sacramento County Office of Education  
 San Bruno Park School District  
 Southern Humboldt Union School District  
 Trinidad Union School District  
 Thermalito Union School District  
 Vacaville Unified School District  
 Visions in Education  
 Washington Unified School District  
 Williams Unified School District  
 Winters Joint Unified School District  
 Yolo County Office of Education  
 Nonprofit Organizations  
 CalACT  
 California Hotel and Lodging Association  
 California Special Districts Association  
 California Transit Association  
 Charis Youth Center  
 Gender Health  
 Sunburst Projects

Nonprofit Organizations (continued)  
 Paradise Oaks Youth Services  
 Resident Owned Parks  
 Sacramento Tree Foundation  
 State Association of County Retirement Systems  
 Niles East Mobilehome Estates  
 Paradise Oaks Youth Services  
 Resident Owned Parks  
 State Association of County Retirement Systems  
 Sunburst Projects  
 Joint Powers Authorities  
 Bay Areas Schools Insurance Cooperative  
 Calif. Housing Worker's Compensation  
 California Transit Systems JPA  
 Central Valley Financing Authority  
 Central San Joaquin Valley RMA  
 Exclusive Risk Mgmt Authority of CA  
 Northern California Gas Authority  
 North Coast Schools Insurance Group  
 North Coast Schools Medical Insurance  
 Pooled Liability Assurance Network  
 Redwood Empire Municipal Insurance Fund  
 Sacramento Cogeneration Authority  
 Sacramento Municipal Utility District Financing Authority  
 Sacramento Power Authority  
 Shared Agency Risk Pool  
 Trindel Insurance Fund  
 Valley Clean Energy  
 West San Gabriel Workers' Compensation  
 West San Gabriel Liability/Property JPA

Special Districts  
 Banning Library District  
 Livermore Area Recreation and Park District  
 Mid-Peninsula Water District  
 No. Calif. Regional Public Safety Training  
 NorthStar Community Services District  
 Truckee-Donner Recreation and Park District  
 Truckee Sanitary District  
 Southgate Recreation and Park District  
 Sacramento LAFCO  
 Solano LAFCO



### ROLE & RESPONSIBILITIES

- Audit risk assessment, audit design, planning, control, review and evaluation.
- GAAP Conformance
- Communication with executive team and Board.
- Manages audit team, tasks, progress, and schedule.
- Available for questions.

### EDUCATION

- California State University, Sacramento B.S. Accounting

### CERTIFICATIONS

- CPA (California, Oregon)
- Associate in Risk Management
- Intermediate Single Audit
- Cybersecurity Fundamentals for Finance and Accounting Professionals
- Not-for-Profit Certificate I

### SPECIALIZATION

- Joint powers authorities, special districts, LEA, employee benefit plans, local government and non-profits.
- Single Audits using the Uniform Guidance (formerly OMB Circular A-133).

### CPE

197.75 CPE hours in 2023 and 2022 (56 in Government Accounting, Single Audits and Federal Compliance, 125 in Audit and Attestation). Jesse met the *Government Auditing Standard* requirement for CPE.



## MICHAEL MANDUCA, CPA

### Audit Manager

Michael has over 15 years of experience in auditing, consulting, and accounting for Joint Powers Authorities, special districts, local government agencies and nonprofits. His primary focus has been on audits – including single audits, full-cycle accounting for nonprofit insurance cooperatives, and attestation work for government agencies.

### TEACHING & INDUSTRY LEADERSHIP

- Audit risk assessment (internal)
- Federal compliance testing (internal)

### SELECT CLIENTS

Local Education Agencies  
 Benicia Unified School District  
 Brentwood Unified School District  
 Colusa County Office of Education  
 Maria Montessori Charter Academy  
 Sacramento County Office of Education  
 Vacaville Unified School District  
 Washington Unified School District

Joint Powers Agencies  
 Alaska Municipal League Joint Insurance Assoc.  
 Bay Area Housing Authority Risk Mgmt Agency  
 California Assoc for Park and Recreation Indemnity  
 California Joint Powers Insurance Authority  
 California Sanitation Risk Management Authority  
 Central Valley Schools Risk Management Authority  
 Contra Costa County Schools Insurance Group  
 CSAC Excess Insurance Authority  
 East Bay Schools Insurance Group  
 Local and Regional Gov't Services Authorities  
 Municipal Pooling Authority  
 North Bay Schools Insurance Authority  
 Public Entity Risk Management Authority

Nonprofit Organizations  
 California Special Districts Association  
 CHARIS Youth Center  
 Credit Union Self-Insured Group of California  
 Crossroads Treatment Centers, Inc.  
 Elk Grove Benefits Employee Retirement Trust  
 Health Officers Association of California  
 Lighthouse Youth Centers, Inc.  
 Martins' Achievement Place  
 Mental Health America of California  
 NonProfits' United Workers' Compensation Group  
 Preferred Automobile Dealers Self-Ins Program  
 Shelter, Inc.  
 Sierra Sacramento Valley Medical Society  
 Western Independent Bankers Association Self Insurance Program  
 Women's Health Specialists  
 Woodland Youth Services

Special Districts  
 Auburn Area Recreation and Park District  
 California Enterprise Development Authority  
 California Mental Health Services Authority  
 Mid-Peninsula Water District  
 Northstar Community Services District  
 Sacramento Municipal Utility District  
 Sacramento Transportation Authority  
 Southgate Recreation and Park District  
 Truckee Tahoe Airport District

### ROLE & RESPONSIBILITIES

- Supports the engagement manager during audit risk assessment, design of the audit, and planning.
- Performs audit fieldwork, testing of internal controls and compliance.
- Prepares financial statements according to GAAP.
- Executes audit activities and tasks, monitors progress, and ensures schedule compliance.
- Supervises staff accountants.
- Available for issues, questions and additional services.

### EDUCATION

- California State University, Sacramento, B.S. Business Administration, Concentration in Accounting

### SPECIALIZATION

- Audits and single audits
- Full-cycle accounting for nonprofit insurance cooperatives
- Attestation work for government agencies.

### CPE

145 CPE hours in 2023 and 2022 (90 in government accounting and audit). Michael met the *Government Auditing Standard* requirement for governmental CPE.

## APPENDIX B: PEER REVIEW

Our procedures are verified through an independent peer review. This AICPA program verifies that we are upholding the professional standards of quality in all respects. Our most recent peer review resulted in a rating of Pass – the highest rating available. Our most recent peer review letter is provided in the following pages.

## Report on the Firm's System of Quality Control

April 21, 2022

To James Marta & Company, LLP and the Peer Review Committee of the California Society of CPAs:

We have reviewed the system of quality control for the accounting and auditing practice of James Marta & Company, LLP (the firm) in effect for the year ended May 31, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

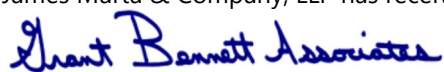
### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act and an examination of a service organization (SOC 1 engagement),

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of James Marta & Company, LLP in effect for the year ended May 31, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. James Marta & Company, LLP has received a peer review rating of *pass*.



GRANT BENNETT ASSOCIATES  
A PROFESSIONAL CORPORATION  
Certified Public Accountants



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