INFORMATION SHEET 1/11/2022 TRUSTEES' MEETING

ATTACHMENT: 7.5

TO: Jim Bridges, Superintendent

FOR: Board of Trustees

FROM: Dena Whittington, CBO

ISSUE: Selection of Christy White to audit fiscal years 2021-22, 2022-23, and 2023-24

In accordance with Assembly Bill 3627, Chapter 1002, as it pertains to Education Code Section 41020.3, the Governing Board must select a CPA firm to perform an annual external audit. The San Joaquin County Office of Education has conducted an RFP on behalf of the districts. Two firms submitted proposals to provide audit services. The two firms were Christy White and Nigro & Nigro PC.

Christy White has conducted the last three year's audits. The audit reports were accepted by the State Controller's Office without exception. The last two audits have been conducted remotely due to the pandemic and travel restrictions. Although Nigro & Nigro PC will discount fees if the audit can be done remotely, they would still be $22,463 higher in fees than Christy White over the next three fiscal years.

Summary of Proposed Audit Fees (December 2021 RFP)

2021-22		2022-23		2023-24		3-year total	
Christy White	Nigro & Nigro PC*	Christy White Assoc.	Nigro & Nigro PC*	Christy White Assoc.	Nigro & Nigro PC*	Christy White Assoc.	Nigro & Nigro PC*
$ 19,425	$30,000	$ 20,396	$ 31,000	$ 21,416	$ 32,000	$ 61,237	$ 93,000

* Nigro & Nigro will reduce fees 10% if all work can be done remotely.	$ (9,300)
N&N proposal discounted for remove work	$ 83,700