

Item 20 - Exhibit 20B

COMPLIANCE WITH RFP REQUIREMENTS

Audit of FCGMA

For the Fiscal Year Ending 2023/2024

Due: {Date, Time}

	<u>Clifton Larson Allen LLP</u>	<u>Marcum LLP</u>	<u>Rogers Anderson Malody &amp; Scott LLP (RAMS)</u>
1. Title page			
A. RFP subject	FCGMA Auditor June 2023, 2024	FCGMA Auditor June 2023, 2024	FCGMA Auditor June 2023, 2024
B. Name of firm	<u>Clifton Larson Allen LLP</u>	<u>Marcum LLP</u>	<u>Rogers Anderson Malody &amp; Scott LLP (RAMS)</u>
C. Local address	2875 Michelle Drive, Suite 300, Irvine, CA 92606	600 Anton Boulevard, Suite 1600, Costa Mesa, CA 92626/ One SE Third Avenue, Suite 1100, Miami, FL 33131	735 E Carnegie Drive, Suite 100, San Bernardino, C 92408
D. Telephone number	714-795-5382	305-995-9687	909-889-0871
E. Name of contact person	Kassie Radermacher, CPA, CFE, Principal	Branden Lopez, CPA, Partner	Scott Manno, CPA, CGMA
F. Date & time received	09/24/24	10/04/24	09/25/24
2. Table of contents (Yes/No)	Yes	Yes	Yes
3. Letter of transmittal			
A. Understanding/commitment (Yes/No)	Yes	Yes	Yes
B. Authorized representative	Kassie Radermacher, CPA, CFE, Principal	Branden Lopez, CPA, Partner	Scott Manno, CPA, CGMA
4. Profile of CPA firm			
A. Local, regional, national, international	Yes	Yes	Yes
B. Location/personnel	CA	CA/ FL	CA
C. Local office activities	CA	CA/ FL	CA
D. Local office computer capability	Yes	Yes	Yes
E. CPA firm compliance w/regs	Yes	Yes	Yes
F. Peer review	11/18/2022	1/30/2024	06/04/21
5. Summary of firm's qualifications			
A. Identify personnel/resumes	Yes	Yes	Yes
B. Experience/3 comparable audits	Yes	Yes	Yes
6. Scope section-positive commitment			
A. GAAS/GAGAS (Yes/No)	Yes	Yes	Yes
B. Work plan with time estimates (Yes/No)	Yes (Milestone/Timeframe )	Yes (Milestone/Timeframe )	Yes (Milestone/Timeframe )
7. Additional information			
8. Compensation			
A. Cost	\$105,000	\$86,000	\$42,718
B. Estimated hours	242	260	169
C. Hourly Rates (Yes/No)	Yes	Yes	Yes