



March 30, 2026

Proposal to provide professional
accounting and finance support services to:

Town of Apple Valley

Prepared by:

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CliftonLarsonAllen LLP
CLAconnect.com

March 30, 2026

Suresh Malkani
Director of Finance
Town of Apple Valley, California

Dear Suresh,

On behalf of CliftonLarsonAllen LLP (CLA), we appreciate the opportunity to submit this response to the Town of Apple Valley's Request for Quotes for accounting services to support the Fiscal Year 2023/2024 year-end close and audit readiness.

CLA brings deep experience supporting California municipalities through complex year-end close activities, ERP transitions, and audit preparation—particularly in environments with backlogs and system conversions.

We understand the Town's immediate objective is to be substantially ready to close the books for FY 2023/2024 within an eight-week timeline, enabling a smooth audit process and allowing the Town to open Fiscal Year 2026/2027. Given the compressed timeline, the mid-year ERP transition, and the Town's desire to achieve audit readiness without disrupting ongoing operations, this engagement allows little margin for rework or extended ramp-up. Our proposed approach reflects the clarifications provided through the Town's vendor questions and responses and is intentionally structured to prioritize close-critical activities first, address known transition complexities early, and deliver timely, audit-ready results while coordinating closely with Town staff.

We deeply appreciate your consideration and look forward to the opportunity to partner with you in this important work. Please contact me if I can provide additional information on our firm or our proposal.

Sincerely,

CliftonLarsonAllen LLP

A handwritten signature in blue ink, appearing to read 'B. Maddox'.

Benjamin R. Maddox
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Executive Summary

The Town of Apple Valley is at a critical juncture in its FY 2023/2024 financial close following a mid-year ERP transition and the accumulation of outstanding close activities. With a fixed June 15, 2026 deadline and limited tolerance for rework, the Town requires an experienced, hands-on partner that can move quickly, operate independently within Tyler Enterprise ERP (Munis), and deliver audit-ready results without disrupting day-to-day operations.

CLA's approach is purpose-built for this type of high-pressure, short-duration engagement. We focus first on close-critical activities—targeted reconciliations, accruals, ERP transition validation, and financial reporting—while proactively addressing known transition risks early to avoid downstream audit delays. Our work is led by senior professionals with deep California municipal and Munis experience, supported by structured reconciliation and validation techniques consistent with CAAS audit-readiness standards.

The result is a controlled, efficient path to a substantially complete FY 2023/2024 close that restores confidence, minimizes audit friction, and positions Town staff to resume full ownership of the process going forward.



Understanding of the Town's Needs

Based on the RFQ and the Town's responses to vendor questions, the Town is seeking experienced accounting professionals to:

- Complete FY 2023/2024 year-end close activities in preparation for audit, with work substantially complete by June 15, 2026
- Address specific outstanding and unreconciled items following the mid-year (FY 2023/2024) transition from Tyler Eden to Tyler Enterprise ERP (Munis)
- Perform targeted reconciliations, including bank and deposit account reconciliations, as well as selected ERP-transition-related reconciliations
- Prepare year-end accruals primarily related to accounts payable and accounts receivable, with validation of proper revenue and expense recognition
- Verify that all revenues, including grant-related funding where applicable, have been accurately recorded, properly classified, and reported in compliance with applicable requirements
- Support the migration and input of already-compiled capital asset data into the Munis Capital Assets module
- Prepare unaudited financial statements that are substantially complete and closely aligned to the final audited financial statements, in accordance with applicable GASB standards
- Provide practical observations and recommendations to improve accounting processes, internal controls, and efficiency, recognizing that formal SOPs are currently limited

The Town has also clarified that this engagement is intended to be focused on FY 2023/2024, with any potential post-FYE24 assistance being short-term and transitional in nature. The long-term expectation is that Town staff will retain full ownership of the audit and financial reporting process.

Vendor Questions and Clarifications Acknowledged

CLA has reviewed the Town's responses to vendor questions and has incorporated those clarifications directly into our proposed scope, assumptions, timeline, and delivery approach. This includes alignment to the Town's expectations regarding scope boundaries, audit support limitations, reporting cadence, ERP transition considerations, and the short-term, transitional nature of the engagement. Our proposal is intended to be fully responsive to those clarifications, without introducing unnecessary scope expansion or operational burden.



Proposed Scope of Services

CLA proposes to deliver the following services, aligned directly to the RFQ and the Town's vendor Q&A responses:

Year-End Close and Audit Readiness

- Perform targeted balance sheet reconciliations, including bank and deposit accounts, and research and resolve identified unreconciled items
- Prepare and record year-end accruals for accounts payable and accounts receivable, and review revenue and expense recognition for accuracy and completeness
- Assess and document fund revenues, including grant-related revenues where applicable, ensuring proper classification and compliance with reporting requirements
- Assist with preparation of audit-ready schedules and supporting documentation to facilitate a smooth audit process

ERP Transition and Capital Asset Support

- Utilize available detailed transaction data for the first half of FY 2023/2024 (July–December 2023), provided in PDF or Excel format, to support reconciliation and validation efforts
- Input and assess existing, compiled capital asset information within the Munis Capital Assets module and confirm depreciation and reporting alignment with GASB requirements

Financial Reporting and GASB Compliance

- Assist with developing unaudited financial statements that are substantially complete and near-final in format, consistent with applicable GASB standards
- Support GASB schedules and disclosures as necessary to support audit readiness

Process Review, Internal Controls, and Coordination

- Analyze current accounting procedures and identify opportunities to strengthen internal controls and process efficiency
- Document observations, recommended improvements, and process notes (including screenshots or working documentation) that may later be formalized into SOPs by the Town
- Coordinate closely with Town accounting staff, both remotely and on-site as needed
- Provide targeted assistance in coordinating audit requests, organizing work papers, and responding to auditor inquiries, as a supplement to internal resources

Independence and Role Clarity

CLA will not perform audit procedures, act as management, or replace the Town's external auditors. Our role is limited to assisting management with close activities, audit readiness, coordination, and supplemental support. Clear delineation of responsibilities helps reduce the risk of audit delays, rework, or independence concerns during fieldwork



Project Approach and Timeline

Approach

CLA's approach is designed for environments where timelines are compressed, ERP transitions are recent, and the margin for rework is limited. In these situations, successful outcomes depend less on volume of effort and more on disciplined prioritization, sequencing, and early resolution of issues that can otherwise surface late in the audit process.

We begin by focusing on close-critical activities—targeted reconciliations, accruals, and ERP transition validation—rather than attempting to address all items in parallel. This approach allows potential conversion-related variances, unreconciled balances, or data integrity issues to be identified and addressed early, reducing downstream audit risk and avoiding last-minute disruption as deadlines approach.

Throughout the engagement, CLA works alongside Town staff as a supplemental resource, maintaining clear role delineation and producing audit-ready documentation that supports, but does not replace, management or the Town's external auditors. Our objective is to deliver a substantially complete FY 2023/2024 close that meets audit expectations while positioning Town staff to resume full ownership of the process following completion of this short-term, transitional engagement.

Timeline

CLA anticipates a focused eight-week engagement structure. This approach prioritizes close-critical activities first, while allowing for practical process observations to be developed without delaying the fiscal year close

Weeks 1–2: Mobilization and Assessment

Confirm scope, system access, and priorities; validate outstanding reconciliations and backlog items; finalize a detailed workplan aligned to audit readiness objectives.

Weeks 3–6: Execution and Close Activities

Perform reconciliations, accruals, revenue verification, ERP and capital asset activities, and prepare draft unaudited financial statements and GASB schedules.

Weeks 7–8: Finalization and Audit Readiness

Finalize deliverables, address remaining open items, and support audit preparation activities through June 15, 2026.

Reporting and Documentation

In accordance with the Town's requirements, CLA will provide both daily and weekly reporting to ensure transparency, alignment, and effective oversight throughout the engagement. Daily reporting will include a clear summary of hours worked and tasks performed by team member, allowing the Town to monitor effort and progress in real time.

In addition, CLA will provide weekly documentation outlining overall progress against the agreed workplan, key activities completed during the reporting period, upcoming priorities, and any items requiring Town input or coordination. This reporting cadence is designed to support timely decision-making, maintain momentum within the compressed timeline, and avoid surprises as audit readiness milestones approach.



Pricing

CLA proposes an hourly rate structure aligned to the defined scope and eight-week timeline. Our pricing approach emphasizes transparency, control, and predictability:

- Scope is tightly aligned to FY 2023/2024 close and audit readiness objectives
- Work is sequenced to address the highest-risk items early, reducing the likelihood of rework
- Weekly status reporting provides visibility into progress, hours incurred, and remaining effort

Any assumptions or exclusions will be clearly identified. Services outside the defined scope will require prior written authorization by the Town.

Professional Services – Role	Standard Hourly Rate
Principal / Industry Technical Leader	\$350
Engagement Lead	\$200
Senior Consultant	\$180
Associate Consultant	\$160

Assumptions and Exclusions

CLA’s proposed scope and pricing are based on the following key assumptions and exclusions, consistent with the Town’s RFQ and responses to vendor questions.

Key Assumptions:

Timely access will be provided to Tyler Eden and Tyler Enterprise ERP (Munis), along with relevant reports and supporting documentation, including detailed transaction data for July–December 2023 in PDF or Excel format. Town staff will be reasonably available to support coordination, respond to questions, and facilitate communication with external auditors. The engagement is limited to FY 2023/2024 and is intended to be short-term and transitional in nature.

Exclusions:

Audit procedures, audit opinions, or services performed in the role of management; completion of FY 2024/2025 or subsequent fiscal years; restatement-level remediation or reconstruction of historical records beyond the targeted reconciliations described in scope; and ongoing operational accounting support following completion of the engagement, unless separately authorized.

Any services requested outside the defined scope will require prior written authorization by the Town.





Engagement Team

The team outlined below is representative of the roles and experience levels CLA expects to assign to this engagement. While individual availability is subject to confirmation at the time of engagement start, CLA commits to staffing the engagement with professionals possessing comparable qualifications and California municipal accounting experience to ensure continuity, quality, and timely delivery.

CLA will staff this engagement with a focused team tailored to the Town’s needs:

Additional subject-matter resources will be made available as needed to address ERP transition or reporting complexities.

Team Member		Engagement Role
<p>Benjamin Maddox <i>Client Relationship & Account Mangement</i></p>		<p>Benjamin serves as the Town’s relationship lead, focused on collaboration, responsiveness, and long-term partnership. He will establish clear communication between Town leadership and CLA, aligning project delivery with the Town’s broader strategic, operational, and financial objectives.</p>
<p>Hannah York <i>Principal, Industry Delivery Leader</i></p>		<p>Hannah brings deep subject-matter expertise in pulic sector finance, governmental accounting standards, and audit readiness. Provides senior-level oversight of engagement delivery, integrtrng technical expertiese, project execution, and client strategy. Drives coordination across workstreams, promotes consistency in quality and communication, and supports the Town’s leadership team in advancing key milestones toward financial stability and modernization.</p>
<p><i>Engagement Lead</i> <i>(Indicative Bio)</i></p>	<p>-</p>	<p>The Engagement Lead is a senior professional with extensive state and local government and nonprofit accounting experience, including hands-on support for year-end close, audit readiness, and complex bank and balance-sheet reconciliations within Tyler Enterprise ERP (Munis). This experience includes multi-year municipal audit remediation, mid-year ERP transition support, preparation of GASB-compliant financial statements, and direct coordination with auditors to resolve conversion variances and reduce audit delays.</p>

Firm Background

State & Local Government Experience

You can benefit from a close personal connection with a team of professionals devoted to governments. Our goal is to become familiar with all aspects of your operations — not just the information needed for the year-end audit — so that we can offer proactive approaches in the areas that matter most to you:

- Finding new ways to operate more effectively and efficiently
- Responding to regulatory pressures and complexities
- Maintaining quality services in the face of changing budgetary priorities
- Providing transparent, accurate, and meaningful financial information to stakeholders, decision-makers, and your constituents

We understand the legislative changes, funding challenges, compliance responsibilities, and risk management duties that impact you. Our experienced government services team can help you navigate the challenges of today, all while seamlessly strategizing for the future.



Deep industry connections

CLA actively supports industry education as a thought leader and industry speaker. We focus on supporting the educational needs of the industry through nationally sponsored trade events. Our team of professionals is sought after, both as educators and as experienced speakers who are invited to speak and teach at major professional events by leading trade associations, including those shown here.

We are also actively involved in and/or are members of the following professional organizations:



- American Institute of Certified Public Accountants (AICPA)
- AICPA’s State and Local Government Expert Panel
- AICPA’s Government Audit Quality Center (GAQC)
- Government Finance Officers Association (GFOA)
- Special Review Committee for the GFOA’s Certificate of Achievement for Excellence in Financial Reporting (Certificate) Program
- Association of Government Accountants
- California State Society of CPA's
- Government Accounting and Auditing Committee
- California State GFOA
- Accounting, Auditing and Financial Reporting Committee

Our involvement in these professional organizations, combined with various technical services we subscribe to, allows us to be at the forefront of change in the constantly changing government environment. We take our responsibility for staying current with new accounting pronouncements, auditing standards, other professional standards and laws and regulations seriously.

Insight to strengthen your organization

When you’re ready to go beyond the numbers to find value-added strategies, we offer resources to help you respond to challenges and opportunities including:

- [National webinars](#) — Access complimentary professional development opportunities for your team.
- [Articles and white papers](#) — Stay current on industry information as issues arise.

Firm Overview

It takes balance™. With CLA by your side, you will find everything you need in one firm. Professionally or personally, big or small, we can help you discover opportunities and bring balance to get you where you want to go.



Support at every turn

With [dedicated services specific to state and local governments](#), you have access to guidance on all aspects of your operations.

- [Audit](#), review, and compilation of financial statements
- Compliance audits (HUD, OMB Single Audits)
- [Cybersecurity](#)
- [Enterprise risk management](#)
- [Forensic accounting, auditing, and fraud investigation](#)
- Fraud risk management
- [Grant compliance](#)
- Implementation assistance for complex Governmental Accounting Standards Board (GASB) statements
- [Internal audit](#)
- [Outsourced business operations](#)
- [Performance auditing](#)
- [Purchase card \(p-card\) monitoring and analytics](#)
- [Risk assessments](#)
- Strategic, financial, and operational consulting
- [Telecom management services](#)
- [Business opportunity assessments](#)
- [System optimization and selection](#)



Similar Clients

CLA is a leading provider of government audit and consulting services in California. We serve more than 130 California municipalities, special purpose governments, and school districts, including more than 40 California cities. As such, we understand the complexities within California governments, grant funding, and the specific federal and state compliance requirements of that funding. Inherently with the state of CLA’s government practice we are continually consulting other governments and professionals to stay current on constant changes and local issues that may affect the Town.

The sample listing below includes our additional city clients in California. Reference information for any of the following is available upon request.

City of Alhambra	City of McFarland
City of Benicia	City of Norco
City of Blythe	City of Oakdale
City of Camarillo	City Of Palm Desert
City of Cerritos	City of Pico Rivera
City of Chico	City of Placentia
City of Colton	City of Porterville
City of Covina	City of Portola
City of Del Mar	City of Rancho Palos Verdes
City of El Segundo	City of Redding
City of Escondido	City Of Redondo Beach
City of Fillmore	City of Riverside
City of Glendale	City of Sand City
City of Hesperia	City of Santa Ana
City of Irvine	City of Santa Barbara
City of La Canada Flintridge	City of Santa Fe Springs
City of La Habra	City of Santa Maria
City of Laguna Niguel	City of Seaside
City of Laguna Woods	City of South Pasadena
City of Lake Forest	City of Temple City
City of Lancaster	City of Victorville
City of Long Beach - City Clerk	City of Westminster

In addition to cities in the state, CLA has experience auditing California counties. The listing below includes California counties audited by the Roseville Office during the past five years.

County of Butte*	County of Monterey*
County of Calaveras*	County of Nevada*
County of Colusa	County of Placer*
County of El Dorado	County of San Bernardino*



County of Kern
County of Lake*
County of Madera*
County of Marin*
County of Mendocino*
County of Modoc
County of Monterey*

County of San Luis Obispo*
County of Shasta*
County of Stanislaus*
County of Tehama
County of Trinity*
County of Yuba

*ACFR

Transparent: We place honesty and integrity at the center of all communication. We welcome you to start an open and candid conversation with those who know us best.

