



PROPOSAL FOR FINANCIAL ACCOUNTING
ADVISORY SERVICES FOR THE

Town of Apple Valley

Serving California Governments for Nearly 40 Years

Submitted by
Macias Gini & O'Connell LLP

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March 30, 2026

mgo.

State and Local
Governments

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Section 1

Cover Letter

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March 30, 2026

Mr. Suresh Malkani
Director of Finance
The Town of Apple Valley

Delivered electronically

Dear Mr. Malkani:

On behalf of Macias Gini & O'Connell LLP (MGO, a Limited Liability Partnership), I am pleased to present our proposal to assist the Town of Apple Valley (the Town) with accounting services. Below is an overview of why MGO is among the best qualified to serve the Town, and how you will benefit from MGO's approach and experience.

We are deeply familiar with the exact work the Town is requesting. Not only have we worked within and led government finance functions, but we also have experience building accounting and finance departments from the ground up. We also have extensive government consulting and management experience which enable us to be highly efficient and effective in delivering services to local governments like the Town. Our proposal outlines our approach and qualifications for this effort.

Government Experience

MGO is a nationwide certified public accounting (CPA) and advisory firm that provides auditing, consulting, and financial management-related services. MGO's State and Local Government (SLG) practice is one of the largest in the U.S. and offers distinguished resources in serving this highly complex sector with professionals dedicated to year-round service. We have extensive experience assessing governmental entities' operations, programs, departments, policies and procedures, and internal controls for efficiency and effectiveness, performance, compliance, best practices, and gaps.

In California, our local government professionals have served more than 100 cities, 16 counties, and more than 200 special purpose units of government. Our firm has served as the independent auditor to six of the top 10 largest California cities and six of the top 10 largest California counties. In addition, we add value to governmental entities by providing operational and programmatic audits and assessments, which result in the rightsizing of controls, improved service delivery, enhanced reporting, and increased efficiency and effectiveness of processes, programs, and services.

Our Team

MGO brings a unique team to serve its advisory clients. We have several former government leaders – including three city Finance Directors, a former transit CFO, an Auditor General, a City Auditor, a former Chief Internal Auditor, amongst others. We also have significant experience in providing these services within the framework of a professional service organization. Our years of experience and diverse backgrounds bring exceptional client experiences and results. We leverage our collective knowledge to dive deeply into the

issues our clients face – accounting, financial management, strategy, staffing, operations, information technology, and more.

Our Understanding of Your Needs

We understand that the Town aims to improve the accounting and finance function, and we have supported many public sector clients in achieving similar goals. When you choose to work with MGO, you'll work with a dedicated team of experienced professionals led by **Angel Naval** and **Debra Auker**. Angel is deeply familiar with the practical aspects of delivering financial management services tailored to organizations' specific capabilities and objectives, while Debra is a government finance executive with decades of experience in transformative fiscal initiatives. Leveraging their experience and perspective, Debra and Angel will collaborate with your stakeholders to design a tailored, cost-effective work plan that supports efficiency and enhanced service capacity while minimizing the impact of change management.

Our Track Record

As a leader in providing professional services to the public sector, MGO has a proven track record and of service to towns and cities like Apple Valley, offering valuable observations, practical strategies, and leading practices to improve compliance, financial reporting, internal controls, and operating efficiency and effectiveness. Since our inception in 1987, MGO has consistently upheld high standards of audit quality, reflecting our commitment to excellence and the continued confidence of our clients and the public.

Value-added Services

MGO is a firm believer in going above and beyond to support the success of our clients. In fact, it's one of our core values. To that end, we offer a complete range of services, from performance and compliance audits to IT risk and cybersecurity assessments, management consulting, and financial accounting advisory (FAAS) support.

Further, the members of MGO's SLG practice are actively involved in industry associations that set the standards for the accounting profession. MGO team members have participated in the American Institute of Certified Public Accountants (AICPA) State and Local Government Expert Panel, the AICPA Governmental Audit Quality Center Executive Committee, AICPA Government Performance and Accountability Committee (GPAC), the CalCPA Government Accounting and Audit Committee, and various Government Finance Officers Association (GFOA) advisory committees and task forces. Our active involvement with these national organizations means our clients have a voice in the standards-setting process, and are better able to keep pace with emerging issues that impact their financial reporting and auditing processes. Each year, we translate that perspective into valuable training opportunities for our clients, presenting information about upcoming government accounting and auditing standards as well as other areas of interest, such as GASB implementation strategies, risk management, and compliance concerns.

Our Cost Integrity

MGO's fee philosophy is to foster long-term client relationships by offering fair and competitive pricing. We always strive to provide the highest level of quality in the performance of our work and responsiveness to our client service needs.

SECTION 1 | COVER LETTER

In the following pages we have highlighted the experience and qualifications of the team members who will support the Town, and have provided an overview of our approach to achieve meaningful enhancements across the finance function. Additionally, we confirm that MGO maintains adequate insurance coverage to meet the Town's contractual requirements. We can provide evidence of such coverage upon request.

Given our firm's deep bench of experienced, government-focused professionals, we are confident that as you weigh your options for professional services providers, MGO will be among your top contenders. Thank you for reviewing our proposal and exploring our service capabilities, governmental and technical knowledge, qualifications, and most of all, our desire to exceed your expectations. Please give me a call at +1 (213) 408-8691 or email at ANaval@mgocpa.com with any comments or questions.

Sincerely,

A handwritten signature in black ink, appearing to read 'Angel Naval', with a long horizontal flourish extending to the right.

Angel Naval, CPA, CIA
Partner

Section 2

Firm Overview

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MGO at a Glance

Founded in 1987, Macias Gini & O’Connell LLP (MGO) is one of the fastest growing certified public accounting firms in the United States, MGO combines deep industry experience with well-established accounting and advisory solutions to deliver tangible results. Our clients range from global aerospace and technology leaders to innovative startups and nonprofit organizations — from the largest government entities in the country, to the biggest names in entertainment. MGO is a statewide certified public accounting firm. We have a staff of more than 500 professionals, with a governmental staff of 125 and 10 offices throughout the U.S., plus two in India.

Our state and local government industry practice is one of the largest in the country, offering significant resources in serving this highly complex sector. As the professional service provider for numerous public agencies throughout California and the United States, MGO has established excellent working relationships with numerous clients like the Town and has a well-earned reputation for bringing experience, knowledge, and creative thinking to some of the most complex governments in California. Our experience encompasses working with counties, cities, state agencies, special districts, private firms, and the world’s largest public pension system. In addition to general-purpose units of government, we serve districts, authorities, boards, and finance divisions.

At MGO, we take our commitment to “good government” seriously, and we’re dedicated to serving our clients and the profession through active participation in the organizations that are setting national standards. Through our involvement in these groups, we stay ahead of regulatory changes - and we’ll keep you informed of these changes as well. Our commitment to thought leadership translates into important guidance and counsel on technical matters and other emerging issues for our clients.

Dedicated to California Governments for Nearly 40 Years

Our firm’s state and local government industry practice offers unsurpassed resources in serving this complex sector, with professionals dedicated to year-round service. When it comes to auditing large, complex agencies, MGO’s experience is among the best.

We’re in the Neighborhood – and We’re Ready to Serve

The Town deserves an engagement experience that’s driven by human care, and services that are tailored to your unique objectives. And because MGO maintains offices throughout California, our professionals will be there to support you, whenever and wherever you need us. We can provide personalized attention from your engagement leaders and managers, and thoughtful guidance from experienced, local government industry professionals – onsite, via video conference, or on a quick phone call.

Our firm has worked extensively with public agency clients on operational, performance, compliance, and financial engagements. Our clients choose us because we combine the skills, attentiveness, and caring of a local firm with the breadth of services you’d expect from a national or international firm.



Supporting Clients Like Apple Valley

At MGO, we strive to be different from other firms. Different in how we treat our clients, different in how we work with each other, and different in the results we achieve. Exceeding our clients’ expectations for timely communications is just one of the ways we embody that difference each day. The cities and counties shown below are among the many local governments our assurance team has proudly served.

City Governments - California			
<ul style="list-style-type: none"> Albany Antioch Arvin Barstow Beaumont Berkeley Chico Chowchilla Compton Covina Cupertino Elk Grove Encinitas Fort Bragg Foster City Fremont Fresno Galt 	<ul style="list-style-type: none"> Glendora Hawaiian Gardens Hesperia Huntington Beach Inglewood Irvine La Habra Lake Forest La Mesa La Mirada Lodi Long Beach Los Altos Los Angeles Modesto Monrovia Moorpark Morgan Hill 	<ul style="list-style-type: none"> Mountain View Needles Oakland Palo Alto Pasadena Pleasant Hill Pleasanton Riverside Rohnert Park Rolling Hills Estates Roseville Sacramento San Carlos San Diego San Francisco San José Santa Ana Santa Barbara 	<ul style="list-style-type: none"> Santa Monica Santa Rosa Sebastopol Simi Valley South El Monte Stockton Sunnyvale Temple City Tustin Union City Vacaville Ventura Vernon West Sacramento Winters Woodland Yorba Linda

County Governments - California			
<ul style="list-style-type: none"> Alameda Butte Contra Costa El Dorado Fresno Glenn 	<ul style="list-style-type: none"> Los Angeles Merced Napa Orange Placer Riverside 	<ul style="list-style-type: none"> Sacramento San Bernardino San Diego San Francisco San Mateo Santa Clara 	<ul style="list-style-type: none"> Sonoma Stanislaus Tulare Tuolumne Ventura Yolo

Our Consulting team also has deep experience serving local governments nationwide:

Advisory Team Experience		
<ul style="list-style-type: none"> Arizona Office of the Auditor General Arizona Department of Administration Chicago Housing Authority Chicago Public Schools City Colleges of Chicago City of Charlotte (NC) City of Cleveland (OH) City of Dallas (TX) 	<ul style="list-style-type: none"> City and County of Denver (CO) City of Fremont (CA) City of Pasadena (CA) City of San Ramon City of South Miami (FL) Fairfax County Public Schools Illinois Toll Highway Authority New Jersey School Development Authority Lake County (IL) 	<ul style="list-style-type: none"> New York City Board of Education Retirement System Orange County (CA) U.S. Department of Defense Office of the Auditor General U.S. International Development Finance Corporation U.S. Railroad Retirement Board U.S. Department of Health and Human Services

Section 3

Qualifications and Experience

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Introducing Your Proposed Engagement Team

The engagement team we've selected to support the Town represents a strong, balanced blend of the talent, professional skills, and industry experience that are most critical to working effectively with you. Our engagement team possesses:

- Broad government industry experience and a demonstrable track record of providing service accounting services to city, county, and state governments and their agencies
- In-depth knowledge of GASB reporting requirements and direct, extensive experience in capital asset accounting
- Broad familiarity accounting ERP platforms and systems, including Tyler Technologies Eden software and comprehensive ability to manage Enterprise ERP Financials
- Appropriate professional licensing
- Deep experience in transformative fiscal governance projects, including standing up government audit functions, leading internal audit activities, and designing process improvements to improve both the capacity and functional capabilities of finance departments
- Significant experience interacting with and reporting directly to functional leaders and Boards
- Specific experience related to GAAP, GAGAS, and GAAS standards
- Requisite relevant continuing professional education

CORE TEAM MEMBERS

Angel Naval, CPA, CIA
ENGAGEMENT PARTNER

Linda Hurley, CPA
ASSURANCE AND CONSULTING
PARTNER

Nicholas Sanchez, CPA
SERVICE DELIVERY DIRECTOR

Debra Auker, MPA
CLIENT RELATIONSHIP MANAGER

Kylie Perez, CPA
SUPERVISOR

Angel Chavez
SENIOR ASSOCIATE

Team Roles and Responsibilities

For each project we deliver, we assign a project team with subject matter knowledge needed to achieve our clients' engagement objectives. In doing so, we leverage our firm's deep bench of more than 500 accounting and business professionals.

The project team we have assigned to the Town's engagement will include practitioners with direct experience and in-depth knowledge of Town's objectives and related operational constraints, backed by the specialized, nationwide resources of our firm. Project team members will have the following roles and responsibilities:

- The engagement partner is responsible for executing the contract and engagement letter, finalizing the scope of work, overseeing the execution of the project, supervising the project manager, and reviewing all project deliverables.
- The service delivery director is responsible for overseeing the day-to-day activities of the project, leading the project team, and providing accounting services.
- The client relationship manager is responsible for ensuring that the client's needs are met, including identifying staffing needs and team members, and performing project management duties including billing and holding status meetings with the client.

Note that additional team members will be identified to support the Town, including staff accountants, senior accountants, and managers. Detailed resumes for each of your proposed engagement team members are included beginning on the next page.



Angel Naval, CPA, CIA

Partner

ANaval@mgocpa.com

+1 (213) 408-8691

Education and certifications

- Miriam College, Quezon City, Philippines, B.S., Accounting
- Certified Public Accountant, California
- Certified Internal Auditor

Associations

- American Institute of Certified Public Accountants
- California Society of CPAs
- Institute of Internal Auditors
- Information Systems Audit and Control Association

How I deliver value to you ...

I bring a hands-on, solutions-focused approach to every engagement by translating complex financial data into clear, actionable insights that drive smarter decisions. Whether it's streamlining accounting operations, navigating technical accounting issues, or building scalable financial frameworks, I partner closely with clients to deliver clarity, compliance, and confidence. My goal is always the same: to help you operate more efficiently, meet regulatory demands, and move forward with strategic precision.

My experience

I bring over 20 years of experience helping clients translate complex financials into clear, strategic insights. I specialize in technical accounting, financial reporting, budgeting and forecasting, internal controls, and systems implementation, with a strong focus on building scalable, audit-ready frameworks.

I've led financial engagements across a diverse range of industries including government, nonprofit, technology, biotech, media, and real estate by allowing me to deliver practical, tailored solutions aligned with each client's operational and regulatory landscape.

In addition to my broad industry experience, I've led complex engagements spanning construction accounting, public grant management, and multi-entity financial coordination. I am overseeing the accounting and advisory work for a \$300M+ public-private revitalization project with the County of Orange, supporting all aspects of development and construction accounting. I also lead financial oversight for a national not-for-profit organization, managing funds and grant compliance, reporting, and audit support. Additionally, I support a global telecom consortium in a role similar to a Joint Powers Authority, acting as the central financial administrator—managing invoicing, reconciliations, and equitable fund distribution across stakeholders.

My approach is collaborative, detail-driven, and rooted in delivering clarity and confidence to support strategic decision-making.

Before joining MGO, I worked at a top 5 public accounting firm doing audits for publicly help companies as well as big private companies. I've been honored to be recognized as one of the *Minorities of Influence in the CPA category* by the *Los Angeles Business Journal* and as a *Woman to Watch* by *CalCPA*—recognitions that reflect my commitment to excellence, leadership, and service in the profession.



Linda C. Hurley, CPA

Partner

LHurley@mgocpa.com

+1 (949) 296-4340

Education and certifications

- St. Mary’s College of California, B.S., Economics and Business Administration, Accounting
- Certified Public Accountant, California

Associations

- American Institute of Certified Public Accountants
- California Society of CPAs
- California Municipal Finance Officers Association
- Government Finance Officers Association
- GFOA Special Review Committee (former member)
- BDO Alliance Governmental Roundtable (Group Leader Team)

How I deliver value to you ...

I take pride in offering financial and risk management advice to some of the largest and most complex cities, counties, and state agencies in the nation. My focus is on delivering peace of mind to my clients, whether it’s through financial and compliance audit services or providing internal audit support to identify and address operational and fraud risks.

My experience

For more than 27 years, I have provided auditing, accounting, and consulting services to the public and private sectors. I have served as the audit partner for the cities of Fresno, Los Angeles, Riverside, San Diego, San Francisco, and San José; the counties of Alameda, Contra Costa, Fresno, Los Angeles, Orange, and Santa Clara; and state agencies in California, Hawaii, and Oregon, many of which include agreed-upon procedures and operational assessments for a variety of subject matters.

I enjoy presenting to accounting and financial professionals on topics such as the AICPA’s Risk Assessment Standards, internal control, communicating audit findings, Single Audits, pension and OPEB accounting and reporting, and investment reporting and disclosures.

Representative client experience

City governments and related entities

- | | | |
|--------------------|----------------|-----------------|
| • Antioch | • La Habra | • San Diego |
| • Encinitas | • Los Angeles | • San Francisco |
| • Foster City | • Pleasanton | • San Jose |
| • Fresno | • Riverside | • Santa Ana |
| • Huntington Beach | • Rohnert Park | • Santa Rosa |

County governments and related entities

- | | | |
|----------------|---------------|---------------|
| • Alameda | • Fresno | • Santa Clara |
| • Contra Costa | • Los Angeles | • Solano |
| • Orange | • San Mateo | • Yolo |

Other governmental agencies

- California Public Employees' Retirement System (CalPERS)
- Home Forward (formerly Portland Housing Authority)
- Housing Authority of the City of Los Angeles
- Orange County Employees Retirement System
- San Diego City Employees' Retirement System
- State of Oregon, Department of Forestry



Nicholas Sanchez, CPA

Director

NSanchez@mgocpa.com

+1 (213) 408-8679

Education and certifications

- California State University, Dominguez Hills, B.S., Accounting and Marketing
- Certified Public Accountant (California)

Associations

- American Institute of Certified Public Accountants
- California Society of CPAs

How I deliver value to you ...

I am part of the Consulting practice, bringing my experience and knowledge to each engagement. I strive to embody MGO's Fundamental: "Create loyalty and great experience." Through my focus on going the extra mile, I aim to create "wow" moments with my clients while helping them pave a path towards a bright future for themselves and their constituents.

My experience

Born and raised in Southern California, I have worked in a variety of industries before finding my calling as an accountant. Working in construction, renewable energy, education, and hospitality has given me great real-world experience across a wide variety of industries.

In 2013, I entered public accounting, supporting all aspects of client engagements including preparing tax returns, providing tax planning advice, and performing full-service accounting and compliance related services for agriculture, manufacturing and high-net-worth clients.

I joined MGO in 2019 and work extensively with nonprofit entities, state and local governments, manufacturers, residential and commercial real estate developers, rental companies, hospitality, and technology firms. I focus on providing compliance and full-service outsourced accounting and advisory services to clients based in California and nationwide. Since joining MGO, I have developed a strong grasp of day-to-day operations, cashflow budgeting, and risk analysis for vertically integrated and individually licensed cannabis companies.



Debra Aufer, MPA

Senior Manager

DAufer@mgocpa.com

+1 (925) 395-2324

Education and certifications

- Notre Dame de Namur University, Master of Public Administration
- University of California Santa Barbara, B.A. in Business Economics

Associations

- California Society of Municipal Finance Directors
- Government Finance Officers Association

My experience

I have dedicated my 30+ year career to local government finance and enjoyed working with several organizations. After working for a public accounting firm for more than eight years, I got my first job as controller at a City on the peninsula. Over the next 24 years, I was fortunate to serve local governments in the San Francisco Bay Area, mostly as director of finance/CFO. I joined MGO as a senior manager focusing on client advisory and accounting services.

Before working with MGO, I participated in many organizational transformations, including reorganizations, major budget revisions due to economic downturns, changes to financial reporting, reviewing business processes, updating policies and procedures, implementing efficiencies and the development of long-term goals and financial plans. I have worked with departments to achieve organization-wide goals and provided financial information to Boards, Councils, Committees, management, staff, citizens, and labor unions on topics of budget, ACFR, debt, reserves, retirees' health benefits, and CalPERS.

As a former Finance Director, I have worked with several financial consulting partners covering a variety of services including audits, bond issuance, new revenue source development and administration (CFD, UUT, AD), fee studies, technology strategic planning, and investment management. I have been involved in financial system evaluation, acquisition, upgrades and implementations including automated purchasing/disbursement systems, payroll, online time reporting, and online purchasing cards. I have gained experience in strategic financial management and reporting, policy development, operational assessment, revenue measures, contract reviews, request for proposals, budgeting, accounting, purchasing and payroll. I enjoy developing and mentoring staff and see myself as a strong collaborator, organizer, leader and problem solver.

I received my BA in Business Economics from UC Santa Barbara and Master of Public Administration with an emphasis in Human Resources from Notre Dame de Namur University. I currently live with my family in Walnut Creek.

Representative client experience

- City of Belmont
- City of Half Moon Bay
- City of Hayward
- City of Emeryville
- City of San Carlos
- City of Atherton
- East Bay Regional Park District
- City of San Ramon**

*Prior to joining MGO unless otherwise noted **With MGO*



Kylie Perez, CPA

Supervisor

KPerez@mgocpa.com

+1 (404) 439-6042

Education and certifications

- Auburn University, Auburn, Alabama, Master of Accountancy
- Texas Tech University, Lubbock, Texas, B.B.A. Accounting
- Certified Public Accountant, Texas

Associations

- American Institute of Certified Public Accountants
- Texas Society of Certified Public Accountants

How I deliver value to you ...

I have the ability to hit the ground running for your organization, providing the insights you need to navigate the complexities of public sector audits.

My experience

With more than five years in public sector accounting—including work with state and local governments, school districts, and nonprofits—I’ve led audits and examinations under federal single audit requirements and Texas state regulations. I understand your unique challenges and am committed to helping you meet your assurance and attestation objectives.

Before joining MGO in 2023, I was an audit supervisor at a regional Texas firm.

Representative client experience

Cities governments and related entities

Duncanville, TX *	Walnut Creek, CA
Houston, TX *	Town of Westlake, TX, including Westlake Academy

County governments and related entities

Contra Costa, CA	Los Angeles, CA
King, TX *	Santa Clara, CA
Lubbock, TX *	San Mateo, CA

Other governmental agencies

Alameda Corridor Transportation Authority	El Paso Metropolitan Planning Organization
Big Spring Independent School District *	Lubbock Independent School District *
California Joint Powers Insurance Authority	Metropolitan Transportation Commission
	Oakland Housing Authority
	Port of Oakland

Non-profit organizations

BAPS, Inc. (DE)	Economic Opportunity Advancement Corporation
BAPS Charities, Inc.	Southwest Minority Supplier Development Council
BAPS Endowment, Inc.	

**Prior to joining MGO*



Angel Chavez

Senior Associate

AChavez@mgocpa.com

+1 (925) 395-2887

Education and certifications

- San Jose State University – Bachelor of Science in Business Administration, Accounting

How I deliver value to you ...

I am passionate about growing my experience and competencies as an auditor. I embody MGO’s core value of “Pay attention to the details” by consistently reviewing the work performed and thoroughly analyzing data sets.

My experience

I have performed a variety of auditing and accounting assignments for governmental clients. My primary responsibilities include preparing workpapers, conducting tests of detail and analytical procedures, and performing data analysis using industry-leading tools. My main audit areas include all components of an ACFR. Assets, investments, cash, administrative expenses, income (contributions), and actuarial member census data. I have also worked on GASB implementation projects.

Representative client experience

City governments and related entities

- Palo Alto
- San Francisco
- City of Fremont
- County of Alameda

City governments and related entities

- County of Tuolumne
- Oakland Coliseum Authority
- San Mateo Medical Center
- Burbank Airport Authority
- San Mateo DEM

Other governmental agencies

- Los Angeles Metro Transit Authority
- San Diego Metropolitan Transit System

Section 4

Approach and Cost Proposal

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Our Approach to the Scope of Work

We understand that the Town seeks an accounting firm that can quickly address a backlog of yearend financial tasks by deploying staff who are already proficient in Tyler Technologies' Eden and Enterprise ERP systems, allowing them to work independently without training as they complete all Fiscal Year 2023/2024 closing activities in preparation for audit. The selected firm will reconcile records across both systems, prepare accruals, verify fund revenues, migrate and build out capital asset data, generate required GASB entries, and review current procedures to recommend improvements aligned with industry standards. Work must be completed by June 15, 2026, with coordination occurring both onsite and remotely through direct follow-up, meetings with Town personnel, and proactive management of all tasks and process enhancements; if successful, the engagement may be extended to include Fiscal Year 2024/2025.

In order to meet these needs, our team will provide the following services and support:

Year-end Closing Activities & Reconciliation

Activities

- Reconcile general ledger balances, subsidiary ledgers, cash, bank accounts, accounts payable, accounts receivable, and other general ledger accounts.
- Finalize accrual entries and verify cutoff procedures for revenues and expenditures.
- Validate fund revenues, including cross-checking supporting documentation and preparing reconciliation schedules.
- Prepare and organize documentation needed for the audit.
- Utilize Tyler Technologies Eden and Enterprise ERP to complete year-end closing tasks for FY 2023/2024.
- Review, identify, and resolve discrepancies between Eden and Enterprise ERP records.

Deliverables

- Completed reconciliations across all required accounts and modules.
- Final year-end accrual entries with supporting schedules.
- Verified and documented fund revenue reports.
- A fully closed FY 2023/2024 ledger ready for audit by June 15, 2026.
- Audit ready workpapers organized for external auditors.

Capital Asset Migration and Buildout

Activities

- Extract capital asset data from Tyler Eden.
- Validate completeness and accuracy of historical records.
- Build or update the capital asset module within Tyler Enterprise ERP, including asset categories, useful lives, depreciation methods, and valuations.
- Identify missing or inconsistent asset information and work with Town staff to resolve gaps.

Deliverables

- Fully migrated and rebuilt capital asset records inside Enterprise ERP.
- Reconciled capital asset listing reconciled to the general ledger.
- Depreciation schedules and related documentation aligned with GAAP and GASB requirements.

GASB Reporting

Activities

- Identify GASB standards applicable to FY 2023/2024 year-end reporting.
 - Prepare required GASB schedules, disclosures, and supporting documentation.
 - Validate that reporting elements tie to reconciled ledger balances.
 - Coordinate with Town staff to obtain missing information or clarify reporting treatments.

Deliverables

- Completed GASB compliant reports and disclosure schedules.
 - Supporting documentation for each GASB requirement, ready for auditor review.

Analysis of Current Procedures and Recommendations

Activities

- Review existing workflows, accounting procedures, and internal financial processes.
- Identify bottlenecks, inefficiencies, or risks contributing to the current backlog.
- Compare current processes against municipal accounting and industry standards.
- Discuss observations with staff and gather context on operational challenges.

Deliverables

- Written recommendations for process improvements aligned with industry best practices.
- A prioritized list of recommended changes, including potential system configuration adjustments and workflow enhancements.

Project Management, Coordination, and Communication

Activities

- Coordinate work sessions with Town personnel.
- Conduct follow-up discussions with key staff as questions or issues arise.
- Facilitate meetings with accounting and finance personnel as needed.
- Proactively track tasks, monitor progress, and identify issues early.
- Provide guidance to support smoother future year-end closes.

Deliverables

- Regular status updates summarizing progress, issues, and next steps.
- Documented meeting notes and follow-up items.
- A final summary of completed work, including any outstanding items and recommended next actions for the Town.

Should we identify significant issues that require additional work not contemplated by or incidental to the proper provision of the services under this agreement, we will request permission from you to expand or modify the scope of our engagement before proceeding.

Assumptions and Limitations

The Town is responsible for assuming all management responsibilities, and for providing a designated individual to serve as the Town's liaison, preferably within senior management, who possesses suitable skill, knowledge, or experience.

The Town is responsible for evaluating the adequacy and results of the services performed. In addition the Town staff will post all adjusting journal entries to the general ledger and any adjustments required in subsidiary systems that are provided by MGO after review by the Town.

The Town is responsible for the safeguarding of assets, the proper recording of transactions in the general ledger accounts, the substantial accuracy of the financial records, and the full and accurate disclosure of all relevant facts to us.

The Town will provide MGO access to the necessary financial documents, systems and other data necessary in performing the scope of services, which may include hardware, software, remote system and file access, as necessary.

MGO shall not be responsible for performance delays caused by others, or delays beyond MGO's control.

Cost Proposal

MGO's fee philosophy is grounded in establishing long-term client relationships through transparent, equitable, and competitive pricing. We are committed to delivering high-quality professional services while remaining responsive to the Town's need to effectively manage and control costs. Our approach emphasizes the efficient use of resources, aligning the level of technical expertise with the complexity of the work to ensure both quality and cost-effectiveness.

Our approach is designed to maximize value by aligning the level of technical expertise with the complexity of each task. MGO brings a deep bench of highly skilled professionals, allowing us to strategically deploy experienced leadership for oversight and technical matters, while leveraging qualified staff to efficiently execute day-to-day activities. This scalable staffing model ensures high-quality deliverables while maintaining reasonable and controlled costs.

Based on our understanding of the requested scope of services including year-end closing and reconciliations, capital asset migration and configuration, GASB reporting, process evaluation, and ongoing project coordination, we estimate a total level of effort ranging from 200 to 400 hours. The actual hours required will depend on factors such as the volume and complexity of transactions, the condition and completeness of underlying financial records, and the extent of adjustments necessary to achieve audit readiness.

MGO proposes to perform these services on a time-and-materials basis, providing flexibility to adapt to the Town's needs while maintaining transparency in billing. The following FY2026 hourly billing rates, which have been discounted for the Town, will apply:

SECTION 4 | APPROACH AND COST PROPOSAL

Position	Rate
Partner / Director	\$350
Senior Manager / Manager	\$250
Sr. Accountant / Supervisor	\$180
Associate Accountant	\$140

Our team will be structured to ensure efficient service delivery, appropriate supervision, and consistent communication throughout the engagement. Senior personnel will remain actively involved to provide oversight, technical guidance, and quality assurance.

MGO will comply with the reporting requirements outlined by the Town by providing:

- Daily reporting of hours worked and tasks performed
- Weekly progress updates summarizing work completed, key milestones achieved, and upcoming activities

This structured reporting approach ensures full transparency, accountability, and alignment with the Town's expectations.

Assumptions

- Timely access to financial records, systems, and supporting documentation will be provided by the Town.
- Designated Town personnel will be available for coordination, inquiries, and review of deliverables.
- Regular project meetings (e.g., weekly status calls) will be scheduled to support communication and progress tracking.
- The scope of services reflects the activities outlined and does not include significant expansion beyond those areas.

Expenses

MGO does not anticipate incurring significant out-of-pocket expenses in connection with this engagement. Any travel specifically requested or approved by the Town will be billed at cost. Should additional expenses become necessary, MGO will obtain prior written approval from the Town before incurring or billing such costs (e.g., lodging, shipping, or supplies).

Scope Changes

In the event that MGO identifies conditions or issues requiring services that are outside the scope of, or not incidental to, those described herein, MGO will promptly notify the Town and request authorization prior to proceeding with any additional work or associated fees.

MGO & You

We're excited to explore the opportunities.

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