



Policy No.: P400-21-2	Type of Policy: Finance
Policy Title: Auditor Selection and Services	
Policy Description: Establishes Guidelines for Auditor Selection and Scope of Services	
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Rescinded Resolution No.: 34-18	Rescinded Resolution Date: 7/17/2018

The purpose of this policy of the Board of Directors of Dublin San Ramon Services District is to establish guidelines for selection of a certified public accountant or public accountant to complete an annual audit report in accordance with Government Code Section 12410.6.

It is in the District’s best interest to obtain auditing services from a highly qualified firm, and to ensure that there are no issues or incentives that would jeopardize that firm from maintaining its independence.

Selection Policy – An informal request for proposal process will be held at least every five years for the selection of the independent auditor. The Financial Services Division is responsible for conducting the interview and selection process and recommending a firm to the Board.

Term of Contract – The contract term will be for one year with four one-year renewal options. The General Manager has authority to renew the contract unless otherwise instructed by the Board. Per California Government Code Section 12410.6(b), the District shall not employ a public accounting firm to provide audit services if the lead audit partner or coordinating audit partner having primary responsibility for the audit, or the audit partner responsible for reviewing the audit, has performed audit services for the District for six consecutive fiscal years. If a firm is awarded the District audit service contract for a consecutive five-year period, the District should require partner rotation in the seventh year to comply with Section 12410.6(b).

Scope of Services – The auditor will perform the annual audit and assist staff in analyzing/implementing accounting pronouncements.