

**Beach Cities Health District**  
**Auditor Questions – May 2, 202**

1. What are the reasons that you are going out for bid?  
It is the District's general policy to go for bids when contracts over \$25,000 expires.
2. Are you soliciting bids from Big 4 firms as well as regional/local firms?  
The District has posted the RFQP on its website and in two local papers, and we welcome any firm to submit proposals.
3. Any significant changes in operations during the current fiscal year?  
No.
4. What is the timing for the auditors to perform fieldwork, including interim (if applicable) and year-end work?  
The month of September since our fiscal year ends on 6/30; interim work would be coordinated as needed.
5. Can you provide an estimate number of hours for the audit?  
Typically, onsite work has been completed within one to two weeks by auditors. However, the District is not privy to total hours spent on the District Audit by the auditors.
6. How many weeks of work are scheduled for interim and scheduled for year-end?  
See the answer to question #5 and #4.
7. Will the audit be performed on-site, remote, or hybrid? It is up to the auditors.  
The District does not have a preference. Also, see the answer to question#5.
8. What is your target date to issue the financials?  
The final Financial Statements are due mid-October and brought to the District Finance Committee and Board in November for approval, with a target issue date of November 29, 2024.
9. Do you have an internal audit department? Do they participate in the audit, and if so, how many hours do they provide towards the external audit?  
No.
10. Do you have a Corporate Compliance Program that meets the US Sentencing Commission Guidelines and OIG Guidance?  
No.
11. Are there any significant litigation matters pending?  
No.
12. Are there any significant Medicare, Medicaid or Third-Party issues or investigations?  
No.

13. How many times do the auditors meet with the audit committee during the year?  
The Auditor usually attends both the November Finance Committee and Board meeting in November, and meets one-on-one with the District elected Treasurer, and Chair of Finance Committee in preparation of the annual audit. The Auditor is also expected to be available ad hoc if needed with the District Board.
14. How many major programs are there for the UG audit, including the CARES Act grants?  
It depends, generally, one to two for UG Audit based on the amount of the Federal grants received during the fiscal year. The UG Audit may not be required every year.
15. Are there any regulatory investigations, inquiries or other matters to report (OIG, IRS, DOL, DOH, etc.)?  
No.
16. Did the prior year management letter include any material weaknesses or significant deficiencies?  
Can you please provide prior year management letter, if any?  
No. Please see District prior year's Audit Report on the website at:  
<https://www.bchd.org/audited-financials>
17. Who drafts the financial statements and footnotes: management or the auditors?  
Auditors.
18. Are all of the entities included in the consolidated financial statements accounted for in a combined central office, including people, process and systems? If not, how many different processes and systems are there for.  
Yes. All included.
- General Ledger
  - Electronic Medical Records
  - Billing (if not EMR)
  - Payroll
  - Other