

1. How many staff did the audit team consist of for both interim and year-end, and how many weeks did the auditor spend in the field?

The audit team consisted of two staff. Interim work was approximately one week, and final work was approximately two weeks.

2. How many hours did the prior auditors spend on the interim and year-end audits?

Unknown; cost was based on a flat fee.

3. What were the prior year's total audit fees, and can you provide the breakdown by components?

Total was \$40,875, broken down as follows:

1. City audit, ACFR, report on internal controls & management letter	\$30,455
2. Audit of Pinole Successor Agency including Basic Financial Statements	\$1,765
3. Single Audit & Related Reports	\$2,810
4. Agreed Upon Procedures – Local Use Taxes	\$2,075
5. Agreed Upon Procedures – Appropriations Limit	\$650
6. Report of City Financial Transactions to the SCO	\$2,075
7. Street Report to the SCO	\$1,045

4. Are any significant operations changes expected for FY 2022-23?

No.

5. Will there be any significant events in FY 2022-23?

No.

6. Have there been any changes in your accounting system since last year or any planned changes in the future?

No.

7. Were there any new bond issues in the current year or any planned bond issuances in the coming years?

No current bond issuances and no formal plans to issue bonds in the coming years.

8. How many audit-adjusting journal entries did you have in the prior fiscal year?

None.

9. Is there any litigation not included in the 2022 Financial Statements?

No.

10. Did the City have any layoffs, retirements, or replacements of key employees in the finance department?

No. The Finance Department consists of one Accountant, one Accounting Specialist, and the Finance Director.

11. Do you currently have vacant or frozen positions within finance?

Yes, a vacant Accounting Technician position (part-time) which was primarily responsible for accounts payable. The position has been vacant for over one year. Our administrative staff person processes weekly accounts payable.

12. Was the FY 2022 audit performed remotely? If so, is the City open to continuing remote audits in the future?

Yes, the audit was performed remotely and, yes, the City is open to continuing remote audits in the future.