



Measure X Community Fiscal Oversight Committee
Professional Auditing Services

'mGO.

County of Contra Costa

June 9, 2025

Audit Plan

We are pleased to present our audit plan to the Measure X Community Fiscal Oversight Committee of the County of Contra Costa for the fiscal year ending June 30, 2025. This document provides an overview of the external audit.

We appreciate the opportunity to meet with you to discuss the audit plan, especially as a two-way dialogue can provide valuable information for the audit process. We look forward to working with you!

FAST FACTS

We are the leading provider of audit services to large government entities in California

We currently audit

6 of **10**

largest cities in California

We currently audit

8 of **15**

largest counties in California

2025 Audit Plan

Scope of Services and Deliverables



Scope of Services and Deliverables

Scope of Services

- Conduct a financial and compliance audit of tax revenues derived from the Contra Costa County Measure X transactions and use tax for the fiscal year ending June 30, 2025

Deliverables

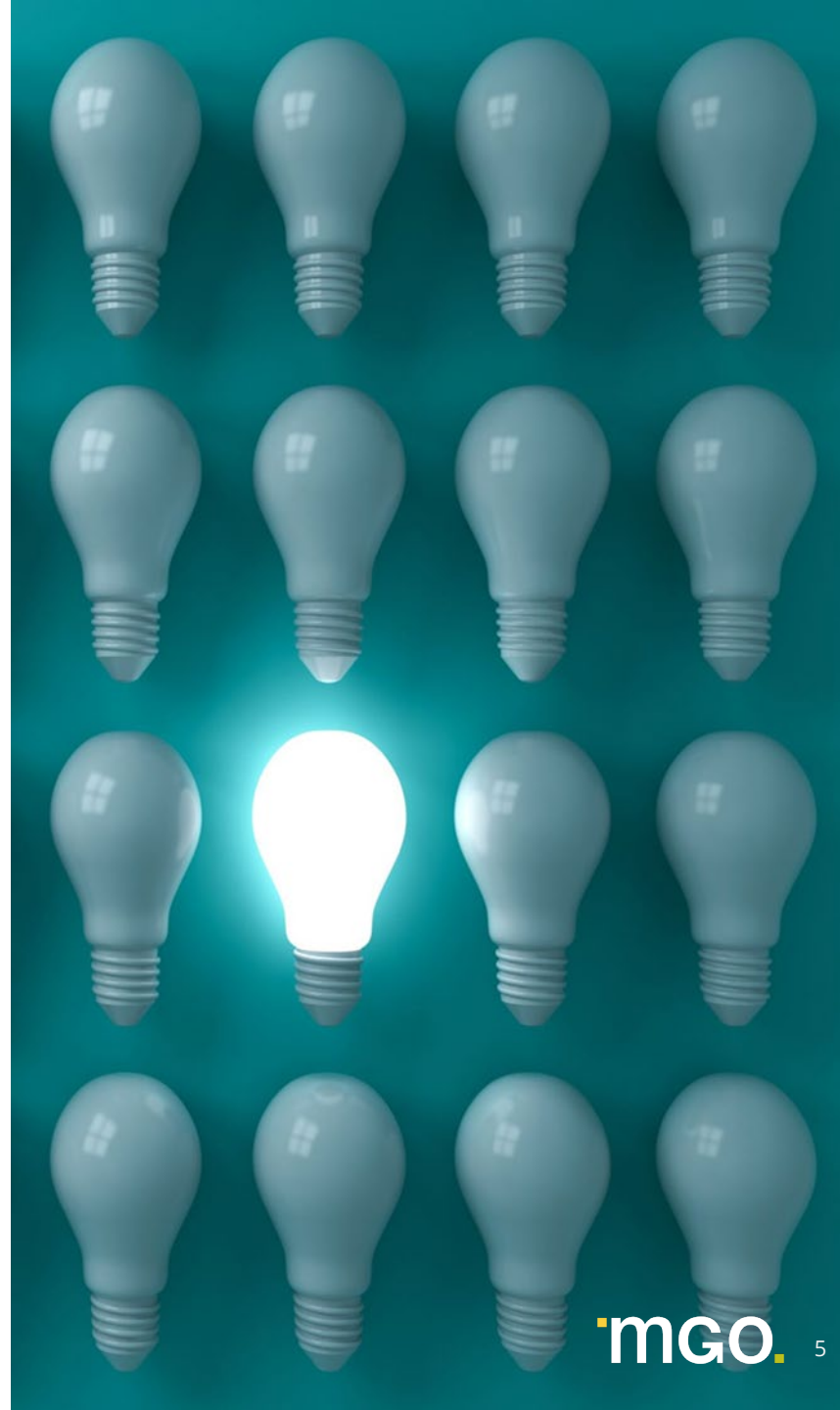
- Issue opinion on the Measure X Schedule of Expenditures under U.S. generally accepted auditing standards and *Government Auditing Standards*
- Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters
- Independent Accountant's Report on Compliance with Measure X
- Management comments and recommendations, if any

Additional Communications

- Responsibilities
- Audit Timeline
- Audit Approach

2025 Audit Plan

Independent Auditor's and County Management's Responsibilities

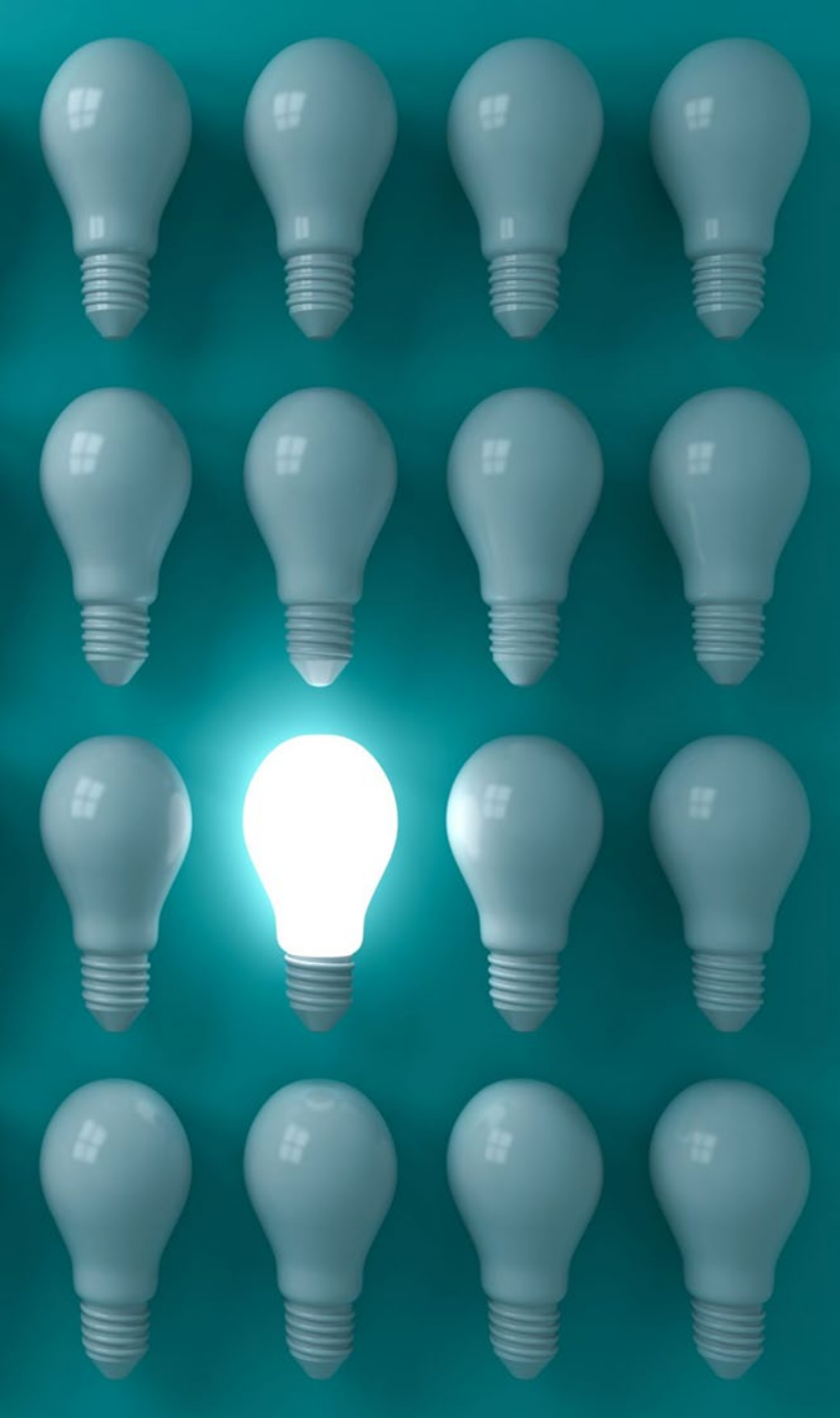


Independent Auditor's Responsibilities

- ✓ Exercising professional judgment and maintaining professional skepticism throughout the audit
- ✓ Assessing the risk of material misstatement of the Measure X Schedule of Expenditures and the risk of noncompliance with Measure X, whether due to fraud or error, and designing audit procedures to respond to those risks
- ✓ Obtaining an understanding of internal control relevant to the audit in order to design audit procedures (but not for expressing an opinion on the effectiveness)
- ✓ Evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management
- ✓ Communicating with those charged with governance the **planned scope and timing of the audit**, significant audit findings, and certain internal-control related matters identified during the audit

County Management's Responsibilities

- ✓ Preparation and fair presentation of the Measure X Schedule of Expenditures in accordance with U.S. GAAP
- ✓ Designing, implementing, and maintaining effective internal control over financial reporting
- ✓ Compliance with the requirements of Measure X
- ✓ Informing us of its knowledge of any allegations for fraud or suspected fraud
- ✓ Providing us with written representations

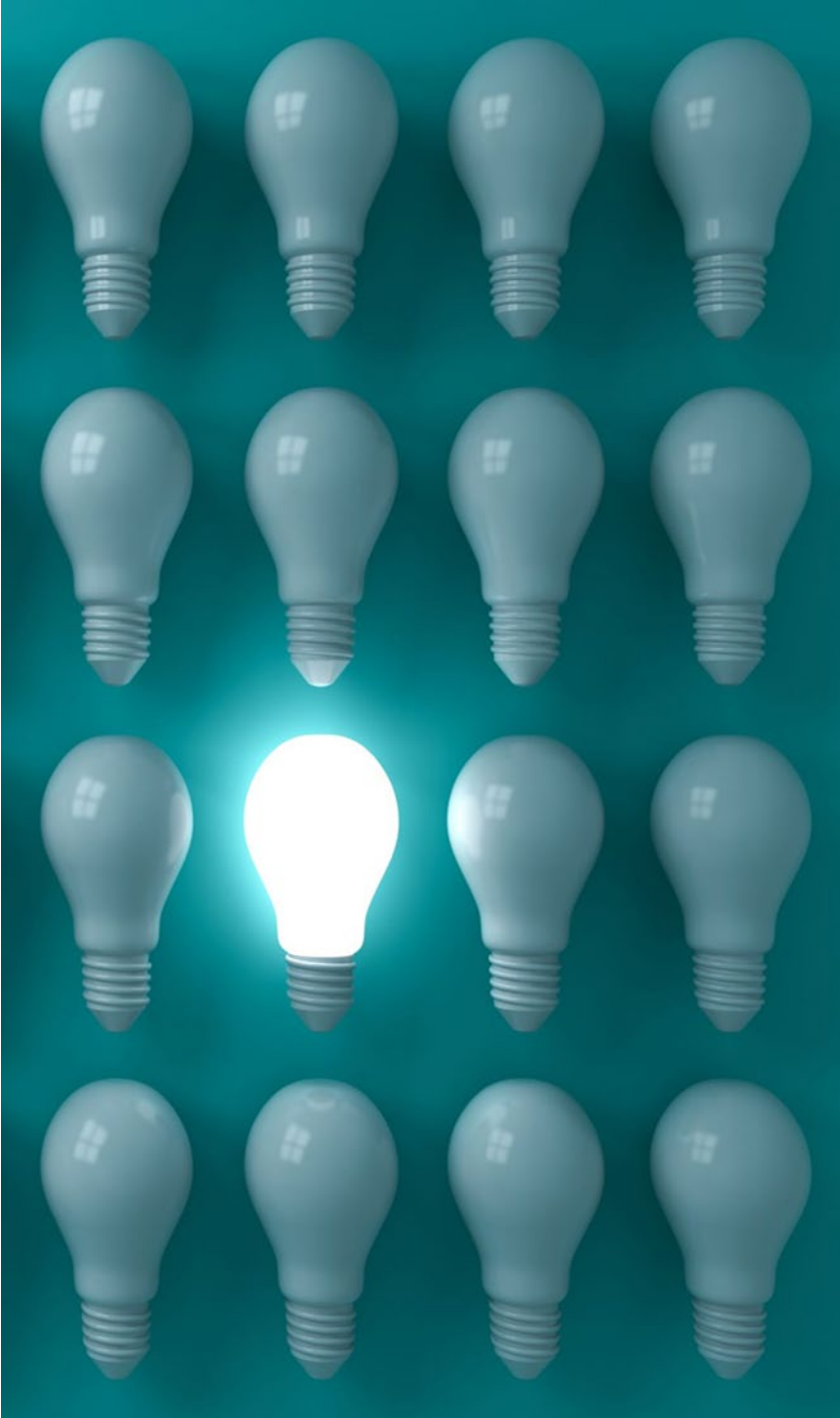


2025 Audit Plan

Audit Timeline

Audit Timeline

Activity	Jun-Jul	Aug	Sep	Oct	Nov
Periodic meetings and discussions with management	X	X	X	X	X
Gather information to develop audit strategy, and determine nature and scope of Testing	X	X			
Perform tests of controls over significant transaction cycles	X	X			
Substantive audit procedures	X	X	X	X	
Review draft financial reports and issue audit opinions				X	
Presentation to the Measure X Community Fiscal Oversight Committee					X



2025 Audit Plan

Audit Approach

Audit Approach

Planning

- Document understanding of internal and external factors affecting Measure X
- Understanding and evaluating the County's internal control environment, accounting systems and control procedures related to Measure X
- Perform risk assessment to determine the nature, timing and extent of audit procedures
- Complete audit plan, including audit procedures to address identified risks

Execution

- Performance of audit procedures and evaluation of results
- Review of Measure X Schedule of Expenditures and subsequent events
- Obtain management representations
- Development of organizational insights

Reporting

- Issue opinion on the Measure X Schedule of Expenditures under U.S. generally accepted auditing standards and *Government Auditing Standards*
- Issue Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters
- Issue Independent Accountant's Report on Compliance with Measure X
- Management comments and recommendations, if any

MGO & You

We are excited to explore the opportunities.

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