

MINIMUM QUALIFICATIONS CERTIFICATION

(To be signed by an authorized person and returned with the RFP response)

All firms submitting a proposal in response to this RFP are required to meet all of the following minimum qualifications to be given further consideration. All Proposers are required to sign and return this Attachment, along with written evidence of how each qualification is met.

Respondent hereby certifies that it meets all of the following minimum qualifications.

_____ Yes _____ No

All firms submitting proposals for the Financial Statement Auditor must meet the following criteria:

1. Established office in the United States.
2. Registered and active with the California Board of Accountancy (CBA).
3. Professional CPA firm providing audit and other attestation services.
4. In the last 5 years, conducted at least 2 audits of defined benefit (DB) pension plans with total assets that exceeded \$10 billion at the time of the audit, with multiple diverse retiree healthcare plans and other agent post-employment benefit (OPEB) plans.
5. Knowledge and at least 5 years of experience auditing GASB standards 67, 68, 74, and 75.
6. Knowledge and at least 5 years of experience auditing applicable investment classes.

All proposed teams for the Financial Statement Auditor Search must meet the following criteria:

Requirements	Engagement Partner	Engagement Manager	Engagement Supervisor
Location	U.S. based	U.S. based	U.S. based
Years of public accounting experience	10 years	5 years	3 years
Certified Public Accountant (CPA)	California licensed CPA or qualifies under Practice Privilege	CPA license within United States	CPA license within United States
Specific experience related to auditing pension plans	Partner on at least two (2) audits of defined benefit pension plans with assets that exceeded \$10 billion at the time of the audit, with multiple diverse retiree healthcare plans and OPEB plans.	Experience must include audits of defined benefit pension plans, multiple diverse health plans, and OPEB plans.	Experience must include audits of defined benefit pension plans, multiple diverse health plans, and OPEB plans.

Authorized Signature

Date

Name and Title

Name of Firm