# Evidence of Minimum Qualifications (Item #1)

The firm must be a professional public accounting firm that provides audit and other attestation services. CalHFA reserves the right to approve the joint venture partnership firm(s).

Provide evidence to satisfy Minimum Qualification (#1) by completing the table below. All requested fields must be completed to satisfy this Minimum Qualification. Additional rows may be added, if necessary.

| **Firm in Business from (MM/YYYY)** | **List of Services** |
| --- | --- |
|       |       |

# Evidence of Minimum Qualification (Item #2)

As of the final filing date, the firm must meet the following:

1. Must have conducted, within the last five (5) years, at least two (2) audits of housing finance agencies with assets that exceeded $1 billion at the time of the audit. This requirement may be met with either (i) or (ii) directly below:
	1. Two (2) years auditing the same Agency with minimum assets of $1 billion; **or**
	2. Simultaneously auditing in each of two (2) years, more than one (1) Agency with combined total assets exceeding $1 billion provided that one (1) of the individual Agencies has at least $500 million dollars in assets;

Provide evidence to satisfy Minimum Qualification (#2) by completing the table below. All requested fields must be completed in order to satisfy this Minimum Qualification. Additional rows may be added, if necessary.

| **Name of Client** | **Title of Personnel Conducting the Audit** | **Total Amount of****Assets (in Dollars)** | **Audit Type (GAAP, AUP, Federal Single Audit)** | **Year the Audit was Conducted** | **Total Number of Years Performed for Client** |
| --- | --- | --- | --- | --- | --- |
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# Evidence of Minimum Qualification (Item #3)

The firm must certify that it has knowledge of the Governmental Accounting Standards and at least two (2) years of experience as of the final filing date, conducting audits in compliance with Governmental Accounting Standards Board Statement (GASB).

# Evidence of Minimum Qualifications (Item #4)

The firm must certify that, as of the final filing date, it has experience in auditing the following investments/assets/liabilities:

* Revenue Bonds
* Mortgage-backed Securities
* Loan instruments and collateralized lending
* Derivative Instruments
* Evaluation of estimated asset and liability methodologies

Experience auditing these items may be gained at a variety of different entities.

Provide evidence to satisfy Minimum Qualifications (#3 and #4) by signing below. The undersigned hereby certifies verification and compliance with this information.





# Evidence of Minimum Qualifications (Item #5)

The firm must have an established office located within the United States.

Provide evidence to satisfy Minimum Qualification (#5) by completing the table below. All requested fields must be completed in order to satisfy this Minimum Qualification. Additional rows may be added, if necessary.

| **Address****City, State, Zip Code** | **MM/DD/YYYY****Office was Established** |
| --- | --- |
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# Evidence of Minimum Qualifications (Item #6)

As of the final filing date, the firm must be registered, and active, by the California Board of Accountancy under the Accountancy Act, Article 4, Section 5072.

Provide evidence to satisfy Minimum Qualification (#6) by providing the following:

# California Board of Accountancy Registration Confirmation (Attach confirmation to this form)

**Evidence of Minimum Qualification (Item #7)**

The Principal/Partner (Engagement Partner) responsible for the CalHFA account, who signs the audit opinion with the firm name and the partner’s own name, must meet the following requirements:

1. located in the United States and have at least five (5) years of experience in public accounting as of the final filing date.
2. have been the Engagement Partner, within the last five (5) years as of the final filing date, on two (2) audits of housing finance agencies (HFAs) that issue municipal revenue debt, with assets of at least $1 billion in aggregate each year.
3. ~~be a Certified Public Accountant within the United States in good standing with a copy of the current license submitted with quote (attach license to this form). Must have the ability to be licensed by the State of California, with a copy of the California license submitted to CalHFA by contract effective date (attach license to this form if already licensed in California).~~

Provide evidence to satisfy Minimum Qualification (#7) by completing the table below. All requested fields must be completed in order to satisfy this Minimum Qualification. Additional rows may be added, if necessary.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Name of Principle/Partner (Engagement Partner)** | **Type of Audit Experience, as detailed above** | **Total Number of Years of Audit Experience** | **Certified Public Accountant License Number and State** | **Address, City, State, Zip Code of the Principle/Partner’s Office** |
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# Evidence of Minimum Qualification (Item #8)

The Audit Manager(s) responsible for the CalHFA account must meet the following requirements:

* 1. be located in the United States and have at least five (5) years of experience in public accounting as of the final filing date. Such experience must include audits of HFAs that issues municipal debt.
	2. ~~be a Certified Public Accountant within the United States in good standing, with a copy of the current license submitted with Quote. Must have the ability to be licensed by the State of California, with a copy of the California license submitted to CalHFA by contract effective date (attach license to this form if already licensed in California).~~

Provide evidence to satisfy Minimum Qualification (#8) by completing the table below. All requested fields must be completed in order to satisfy this Minimum Qualification. Additional rows may be added, if necessary.

| **Name of Audit Manager** | **Type of Audit Experience, as detailed above** | **Total Number of Years of Audit Experience** | **Certified Public Accountant License Number and State** | **Address, City, State, Zip Code of the Audit Manager’s Office** |
| --- | --- | --- | --- | --- |
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# Evidence of Minimum Qualification (Item #9)

The On-Site Audit Supervisor directly overseeing the CalHFA account must:

1. have at least three (3) years of professional auditing experience, as of the final filing date. Such experience must include audits of HFAs that issue municipal debt.
2. ~~be a Certified Public Accountant within the United States in good standing, with a copy of the current license submitted with Quote. Must have the ability to be licensed by the State of California, with a copy of the California license submitted to CalHFA by contract effective date (attach license to this form if already licensed in California).~~

Provide evidence to satisfy Minimum Qualification (#9) by completing the table below. All requested fields must be completed in order to satisfy this Minimum Qualification. Additional rows may be added, if necessary.

| **Name of On-Site Audit Supervisor** | **Type of Audit Experience, as Detailed Above** | **Certified Public Accountant License Number and State** | **Address, City, State, Zip Code of the On-Site Audit Supervisor’s Office** |
| --- | --- | --- | --- |
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# Evidence of Minimum Qualifications (Item #10)

Provide a peer review letter received by the firm in the last two (2) years to satisfy Minimum Qualification (#10).

# Peer Review Letter

#  (Attach to this form)