

From: [Filemon Gonzalez](#)
To: [Christopher Hall](#)
Cc: [Henry Valdez](#); [Crystal Funes](#)
Subject: Administrative Office of the District Attorney's Viewpoint Regarding OSA's 2024 Proposed Auditor Rotation Rule Change
Date: Thursday, March 7, 2024 11:00:44 AM
Importance: High

Mr. Hall,

We wish to express our perspective on the proposed adjustment of the auditor rotation mandate, reducing it from eight years to six years.

As a small State Agency, we encounter considerable difficulties in engaging audit firms willing and equipped to conduct our annual audits. Historically, our solicitations have yielded minimal to no responses from accredited audit firms. Furthermore, with prior auditors no longer listed, our pool of potential firms has significantly dwindled.

Moreover, the increased frequency of transitioning to new auditing firms is anticipated to inflate audit costs. Each new auditor would face heightened workloads in the initial years, necessitating familiarization with our operations. This could potentially compromise audit quality due to resource constraints and deadline pressures.

We firmly believe that sustained audit quality stems from a deep understanding of our operations, which is cultivated over multiple audit cycles.

To conclude, we oppose the proposed reduction in the auditor rotation rule, foreseeing adverse implications for our agency. Your attention and deliberation on this matter are greatly appreciated.

Regards,

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