

AGREEMENT NO. 24 - 129
(Agreement for Financial Auditing Services)

THIS AGREEMENT (“Agreement”) is made and entered into this 1st day of May, 2024, by and between the County of Yolo, a political subdivision of the State of California (“County”) and Lance, Soll & Lunghard, LLP (LSL), a California partnership (“Contractor”).

WITNESSETH

WHEREAS, the County is authorized by Government Code Section 23004 to make contracts as necessary for the exercise of its powers; and

(If applicable: **WHEREAS**, the County is authorized by Government Code Section 31000 to contract with persons specially trained, experienced, expert and competent to perform special services such as governmental accounting and auditing; and

WHEREAS, the County desires to obtain financial auditing services; and

WHEREAS, the County circulated and distributed a request for proposals, which is attached as **Exhibit A**; and

WHEREAS, the Contractor submitted a proposal to provide auditing services, an excerpt of which is attached as **Exhibit B**; and

WHEREAS, Contractor has represented and warrants to the County that it has the necessary training, experience, expertise and competency to provide the services, goods and materials that are described in this Agreement, at a cost to the County as herein specified; that it will be able to perform the herein described services at minimum cost to the County by virtue of its current and specialized knowledge of relevant data, issues, and conditions; and

WHEREAS, Contractor represents and warrants that neither Contractor, nor any of its officers, agents, employees, contractors, subcontractors, volunteers, or five percent owners, is excluded or debarred from participating in or being paid for participation in any Federal or State program; and

WHEREAS, Contractor further represents and warrants that no conditions or events now exist which give rise to Contractor or any of its officers, agents, employees, contractors, subcontractors, volunteers or five percent owners being excluded or debarred from any Federal or State program; and

WHEREAS, Contractor understands that the County is relying upon these representations in entering into this Agreement.

NOW, THEREFORE, the County and the Contractor agree as follows:

I. BASIC SERVICES

A. Contractor shall furnish and perform the following services in accordance with Exhibits A-E, and in a manner satisfactory to the County's Chief Financial Officer (CFO) or his/her written designee. These services include the following:

Task 1: Audit of the County's Financial Statements

Task 2: Audit of the County's Schedule of Federal Financial Assistance (Single Audit)

Task 3: Quarterly Audits of the County Treasury

Task 4: Audit of Schedules of Employer Allocations for Pension and OPEB

Task 5: Attend and present at County Financial Oversight Committee meetings

Task 6: Perform Agreed-Upon Procedures on the County's GANN Limit

B. More specifically, the Contractor shall provide the full range of services with regard to the described above, with the focus on financial auditing services. Contractor will provide all facilities, equipment, personnel, labor and materials necessary to provide the foregoing services in accordance with this Agreement.

C. The complete contract shall include the following Exhibits attached hereto and incorporated herein:

Exhibit A	RFP
Exhibit B	Proposal Excerpt
Exhibit C	Fees and Rates
Exhibit D	HIPAA Compliance
Exhibit E	Workers' Compensation Certificate

In the event of any conflict between any of the provisions of this Agreement (including Exhibits), the provision that requires the highest level of performance from Contractor for the County's benefit shall prevail.

D. The CFO may approve modifications to the term, scheduling, billing rates, and allocation of funds between the tasks set forth above, provided that there is no increase in the total compensation as set forth in Paragraph III of this agreement.

II. ADDITIONAL SERVICES

The following services, insofar as they do not fall within the scope of the basic services required of Contractor under Paragraph I hereinabove and cause the Contractor extra expenses, and if authorized in advance in writing by CFO, shall also be provided by Contractor:

A. At the option of the County, elect to engage LSL to compile and prepare the County's financial statements, notes to the financial statements, required supplementary information, and supplemental schedules for inclusion in the County's ACFR at per the cost quoted in LSL's proposal and as set forth in Paragraph III of this agreement.

- B. Provide assistance with the requirements of the GFOA Certificate of Achievement for Excellence in Financial Reporting program to ensure related deliverables meet the requirements of the program.
- C. Provide other audit or accounting services under separate engagement letters, as requested by the CFO pursuant to Government Code Sections 1236, 6505, 26883, and 26909.

III. COMPENSATION AND REIMBURSEMENT OF EXPENSES

A. For the services described in Paragraph I above, and subject to the condition that the services have been completed in a manner satisfactory to the CFO or his/her designee, Contractor shall be compensated by the various parts of the financial audit as follows:

(Fiscal Year 2023-24 Audits) July 1 through June 30, 2024: \$143,580.00
(Fiscal Year 2023-24 Prepare County's ACFR-Optional): \$ 19,950.00

(Fiscal Year 2024-25 Audits) July 1 through June 30, 2025: \$143,580.00
(Fiscal Year 2024-25 Prepare County's ACFR-Optional): \$ 19,950.00

(Fiscal Year 2025-26 Audits) July 1 through June 30, 2026: \$147,895.00
(Fiscal Year 2025-26 Prepare County's ACFR-Optional): \$ 20,545.00

Optional Additional Fiscal Years:

(Fiscal Year 2026-27 Audits) July 1 through June 30, 2027: \$152,332.00
(Fiscal Year 2026-27 Prepare County's ACFR-Optional): \$ 21,158.00

(Fiscal Year 2027-28 Audits) July 1 through June 30, 2028: \$156,894.00
(Fiscal Year 2027-28 Prepare County's ACFR-Optional): \$ 21,796.00

Provided, however, that the total amount of compensation to be paid to Contractor for the services required by this Agreement shall not exceed four hundred and thirty-five thousand and fifty-six dollars (\$435,056) for Basic Services as described in Paragraph I and sixty thousand and four hundred and forty-five dollars (\$60,445) to prepare the County's ACFR (optional), unless the County exercises one or both option fiscal years. If the FY2026-27 option year is exercised, the agreement shall not exceed five hundred and eighty-seven thousand and three hundred eighty-eight dollars (\$587,388) for Basic Services as described in Paragraph I and eighty-one thousand and six hundred and three dollars (\$81,603) to prepare the County's ACFR (optional). If both the FY2026-27 and FY2027-28 option years are exercised, the agreement shall not exceed seven hundred forty-four thousand and two hundred eighty-two dollars (\$744,282) for Basic Services as described in Paragraph I and one hundred and three thousand and three hundred ninety-nine dollars (\$103,399) to prepare the County's ACFR (optional).

B. For the services described in Paragraph II above, insofar as they do not fall within the scope of the basic services required under Paragraph I hereinabove and cause the Contractor extra expenses, Contractor shall be compensated at the rates presented in their proposal. In determination of hourly fees, time allotments shall be calculated to one-tenth of an hour.

C. Contractor shall not be entitled to reimbursement for any expenses except as specifically set forth in this Paragraph. The following expenses may be reimbursed if they are incurred after prior written approval of the CFO: The compensation set forth above includes reimbursement for all expenses incurred by Contractor in the performance of this Agreement.

IV. METHOD OF PAYMENT

A. Within thirty (30) days of the completion of each or portion thereof of each part as identified in Paragraph II in a manner that is satisfactory to the CFO, the Contractor shall submit an invoice detailing the services provided, the person(s) providing the service, the amount of time spent by each person providing the service calculated to the one-tenth of an hour, the rate per hour charged for each person providing service, and an itemization of the actual expenses for which reimbursement is requested. Any claim for additional services pursuant to Paragraph II shall also include a copy of the CFO's written approval in advance of such services being provided. If requested by the County, Contractor shall provide any further documentation to verify the compensation and reimbursement sought by Contractor.

B. Within fifteen (15) calendar days of the receipt of Contractor's detailed invoice, the CFO shall either authorize payment or advise Contractor in writing of any concerns that the CFO has with the invoice and any need for further documentation.

C. Within thirty (30) calendar days of the CFO's authorization for payment of an invoice, the CFO shall either issue the payment or advise Contractor in writing of any concerns that the County Auditor-Controller has with the request and any need for further documentation.

V. REPORTS

A. Contractor shall provide such reports as are required elsewhere by this Agreement, and such additional information and reports relating to the services otherwise required by this Agreement as are reasonably requested by the CFO, as the times and in the manner specified by this Agreement, or by the CFO if not so specified. Any other provision of this Agreement notwithstanding, should Contractor fail to provide any report required by this Agreement in a timely manner and as otherwise set forth in this Agreement, County may withhold any payments otherwise due Contractor pursuant to this Agreement, and any other agreement between Contractor and County, until such report is properly submitted as determined by the CFO.

B. County shall provide Contractor with all information pertinent to the services required of Contractor by this Agreement which is requested by Contractor and which is within County's possession. No charge will be made for these materials.

VI. OWNERSHIP OF DOCUMENTS AND WORK PRODUCTS

All professional and technical documents and information developed under this Agreement, and all work products, including writings, work sheets, reports, and related data, materials, copyrights and all other rights and interests therein, shall become the property of the County, and Contractor agrees to deliver and assign the foregoing to the County, upon completion of the services hereunder or upon any earlier termination of this Agreement. Contractor assigns the work products, as and when the same shall arise, for the full terms of protection available throughout the world. In addition, basic data prepared or obtained under this Agreement shall be made available to the County without restriction or limitation on their use.

No additional charge will be made for any of the foregoing.

VII. RECORDS; ACCESS, RETENTION

Contractor shall retain and make available for review by the County and its designees all records, documents, and general correspondence relating to this Agreement and the services required hereunder for a period of not less than five (5) years after receipt of final payment or until all pending audits and proceedings are completed, whichever is later, with the exception of audit workpapers, which are proprietary in nature. Contractor shall make such records available for inspection and copying by the County and its designees at any reasonable time. At least thirty (30) calendar days prior to any destruction of these records following the four years, Contractor shall notify the CFO. Upon such notification, the CFO shall either agree to the destruction or authorize the records to be forwarded to the County for further retention.

VIII. DISPUTES

Any dispute arising under this Agreement shall be decided by the County Administrative Officer who shall put his or her decision in writing and mail a copy thereof to the address for the notice to Contractor. The decision of the County Administrative Officer shall be final unless, within thirty (30) days from the date such copy is mailed to Contractor, Contractor appeals the decision in writing to the County Board of Supervisors. Any such written appeal shall detail the reasons for the appeal and contain copies of all documentation supporting Contractor's position. In connection with any appeal proceeding under this paragraph, Contractor shall be afforded the opportunity to be heard and offer evidence in support of its appeal to the County Board of Supervisors at a regular Board meeting. Pending a final decision of the dispute, Contractor shall proceed diligently with the performance of this Agreement and in accordance with the County Administrative Officer's decision. The decision of the County Board of Supervisors on the appeal shall be final for purposes of exhaustion of administrative remedies.

IX. TERM AND TERMINATION

- A.** The term of this Agreement shall be from May 1, 2024, through March 30, 2027.
- B.** Should either party fail to substantially perform its obligations in accordance with this Agreement, the other party may notify the defaulting party of such default in writing and provide not less than thirty (30) days to cure the default. Such notice shall describe the default, and shall not be deemed a forfeiture or termination of this Agreement. If such default is not cured within said thirty day period (or such longer period as is specified in the notice or agreed to by the parties), the party that gave notice of default may terminate this Agreement upon not less than fifteen (15) days advance written notice. In the event of such termination based upon Contractor default, the County reserves the right to purchase or obtain the supplies or services elsewhere, and Contractor shall be liable for the difference between the prices set forth herein and the actual cost thereof to the County. The foregoing notwithstanding, neither party waives the right to recover damages against the other for breach of this Agreement.
- C.** This Agreement is subject to the County, the State of California and the United States appropriating and approving sufficient funds for the activities required of the Contractor pursuant to this Agreement. If the County's adopted budget and/or its receipts from the State of California and the United States do not contain sufficient funds for this Agreement, the County may terminate this Agreement by giving ten (10) days advance written notice thereof to the Contractor, in which event the County shall have no obligation to pay the Contractor any further funds or provide other consideration and the Contractor shall have no obligation to provide any further services pursuant this Agreement. If the County terminates the Agreement pursuant to this subparagraph, the County will pay Contractor in accordance with this Agreement for all services performed to the satisfaction of the CFO before such termination and for which funds have appropriated as required by law.
- D.** This Agreement may be terminated for any reason by either party at any time during its term, by giving 60 days' written notice to the other party.
- E.** If Contractor, or any of its officers, agents, employees, contractors, subcontractors, volunteers or five percent owners, becomes excluded, debarred or suspended from participation in Federally or State funded programs, the County may terminate this Agreement by giving ten (10) days advance written notice thereof to the Contractor.
- F.** Upon termination of this Agreement or suspension of work by either County or Contractor, Contractor shall furnish to County all documents and drawings prepared under this Agreement, whether complete or incomplete. In the event of termination for any reason, reproducible copies of all finished or unfinished documents, drawings, maps, models, photographs, and reports prepared by Contractor shall become the sole and exclusive property of Yolo County and Contractor shall be entitled to receive compensation

for any work completed on such documents and other materials determined by the CFO to be of satisfactory quality and within the terms and conditions of this Agreement. All creative work undertaken by Contractor such as sketches, copy, dummies and all preparatory work for which Contractor is not compensated by the County shall remain the sole and exclusive property of the Contractor.

G. During and following the term of this Agreement, Contractor shall not use, distribute or otherwise circulate any of the materials developed pursuant to this Agreement and for which Contractor was compensated by the County without the express written permission of the CFO.

X. APPLICABLE LAWS

A. In the performance of the services required by this Agreement, Contractor shall comply with all applicable Federal, State, and County statutes, ordinances, regulations, directives and laws. This Agreement is also subject to any additional restrictions or conditions that may be imposed upon the County by the Federal or State government.

B. This Agreement shall be deemed to be executed within the State of California and construed in accordance with and governed by the laws of the State of California. Any action or proceeding arising out of this Agreement shall be filed and resolved in a California State court located in Woodland, California. Contractor waives any removal rights it might have under State or Federal law.

XI. NON-DISCRIMINATION IN SERVICES AND BENEFITS

Contractor certifies that any service provided pursuant to this Agreement shall be without discrimination based on color, race, creed, national origin, religion, sex, age, sexual preferences, or physical or mental disability in accordance with all applicable Federal, State and County laws and regulations and any administrative directives established by the County Board of Supervisors or the County Administrative Officer. For the purpose of this Agreement, distinctions on the grounds of color, race, creed, national origin, religion, sex, age, sexual preferences, or physical or mental disability include but are not limited to the following: denying a participant any service or benefit which is different, or is provided in a different manner or at a different time from that provided to other participants under this Agreement; subjecting a participant to segregation or separate treatment in any way in the enjoyment or any advantage or privilege enjoyed by others receiving any service or benefit; treating a participant differently from others in determining whether the participant has satisfied any admission, enrollment quota, eligibility, membership, or other requirement or condition which individuals must meet in order to be provided any service or benefit; and the assignment of times or places for the provision of services.

XII. CONTRACTOR'S RESPONSIBILITIES

A. Contractor shall exercise all of the care and judgment consistent with good practices in the performance of the services required by this Agreement.

B. With the exception that this section shall in no event be construed to require indemnification by Contractor to a greater extent than permitted under the public policy of the State of California, Contractor shall indemnify, defend and hold harmless the County of Yolo, officers, agents, employees and volunteers from and against any and all claims, damages, demands, losses, defense costs, expenses (including attorney fees) and liability of any kind or nature arising out of or resulting from performance of the work, provided that any such claim, damage, demand, loss, cost, expense or liability is caused in whole or in part by any negligent or intentional act or omission of the contractor, any subcontractor, anyone directly or indirectly employed by any of them or anyone for whose acts any of them may be liable, regardless of whether or not it is caused in part by a party indemnified hereunder. Contractor and/or Subcontractor's responsibility for such defense and indemnity obligations shall survive the termination or completion of this agreement for the full period of time allowed by law. The defense and indemnification obligations of this agreement are undertaken in addition to, and shall not in any way be limited by, the insurance obligations contained in this agreement.

Responsibility for such defense and indemnity obligations shall survive the termination or completion of this agreement for the full period of time allowed by law. The defense and indemnification obligations of this agreement are undertaken in addition to, and shall not in anyway be limited by, the insurance obligations contained in this agreement.

XIII. PUBLIC LIABILITY AND PROPERTY DAMAGE INSURANCE

A. During the term of this Agreement, Contractor shall at all times maintain, at its expense, the following coverages and requirements. The comprehensive general liability insurance shall include broad form property damage insurance.

1. Minimum Coverages (as applicable). Insurance coverage shall be with limits not less than the following:

[note: the following limits need to be reviewed based upon the scope of services, nature of the contractor, etc.; please review with Risk Management]

- a. **Comprehensive General Liability** – \$2,000,000/occurrence and \$4,000,000/aggregate
- b. **Automobile Liability** – \$1,000,000/occurrence (general) and \$500,000/occurrence (property) (include coverage for Hired and Non-owned vehicles)
- c. **Professional Liability/Malpractice/Errors and Omissions** – \$2,000,000/occurrence and \$2,000,000/aggregate (If any engineer, architect, attorney, accountant, medical professional, psychologist, or other licensed professional performs work under a contract, the contractor must provide this insurance. If not, then this requirement automatically does not apply.)
- d. **Workers' Compensation** – Statutory Limits/**Employers' Liability** - \$1,000,000/accident for bodily injury or disease (If no

employees, this requirement automatically does not apply.)

2. The County, its officers, agents, employees and volunteers shall be named as additional insured on all but the workers' compensation and professional liability coverages. [NOTE: Evidence of additional insured may be needed as a separate endorsement due to wording on the certificate negating any additional writing in the description box.] It shall be a requirement under this agreement that any available insurance proceeds broader than or in excess of the specified minimum Insurance coverage requirements and/or limits shall be available to the Additional Insured. Furthermore, the requirements for coverage and limits shall be (1) the minimum coverage and limits specified in this Agreement; or (2) the broader coverage and maximum limits of coverage of any Insurance policy or proceeds available to the named Insured; whichever is greater.

a. The Additional Insured coverage under the Contractor's policy shall be "primary and non-contributory" and will not seek contribution from the County's insurance or self insurance and shall be at least as broad as CG 20 01 04 13.

b. The limits of Insurance required in this agreement may be satisfied by a combination of primary and umbrella or excess Insurance. Any umbrella or excess Insurance shall contain or be endorsed to contain a provision that such coverage shall also apply on a primary and non contributory basis for the benefit of the County of Yolo (if agreed to in a written contract or agreement) before the County's own Insurance or self insurance shall be called upon to protect it as a named insured.

3. Said policies shall remain in force through the life of this Agreement and, with the exception of professional liability coverage, shall be payable on a "per occurrence" basis unless the County Risk Manager specifically consents in writing to a "claims made" basis. For all "claims made" coverage, in the event that the Contractor changes insurance carriers Contractor shall purchase "tail" coverage covering the term of this Agreement and not less than three years thereafter. Proof of such "tail" coverage shall be required at any time that the Contractor changes to a new carrier prior to receipt of any payments due.

4. The Contractor shall declare all aggregate limits on the coverage before commencing performance of this Agreement, and the County's Risk Manager reserves the right to require higher aggregate limits to ensure that the coverage limits required for this Agreement as set forth above are available throughout the performance of this Agreement.

5. Any deductibles or self-insured retentions must be declared to and are subject to the approval of the County Risk Manager. All self-insured retentions

(SIR) must be disclosed to Risk Management for approval and shall not reduce the limits of liability. Policies containing any SIR provision shall provide or be endorsed to provide that the SIR may be satisfied either by the named Insured or Yolo County.

6. Each insurance policy shall be endorsed to state that coverage shall not be suspended, voided, canceled by either party, reduced in coverage or in limits except after thirty (30) days' prior written notice by certified mail, return receipt requested, has been given to the Director (ten (10) days for delinquent insurance premium payments).

7. Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A:VII, unless otherwise approved by the County Risk Manager.

8. The policies shall cover all activities of Contractor, its officers, employees, agents and volunteers arising out of or in connection with this Agreement.

9. For any claims relating to this Agreement, the Contractor's insurance coverage shall be primary, including as respects the County, its officers, agents, employees and volunteers. Any insurance maintained by the County shall apply in excess of, and not contribute with, insurance provided by Contractor's liability insurance policy.

10. The Contractor shall waive all rights of subrogation against the County, its officers, employees, agents and volunteers.

- B.** Prior to commencing services pursuant to this Agreement, Contractor shall furnish the County with original endorsements reflecting coverage required by this Agreement. The endorsements are to be signed by a person authorized by that insurer to bind coverage on its behalf. All endorsements are to be received by, and are subject to the approval of, the County Risk Manager before work commences. Upon County's request, Contractor shall provide complete, certified copies of all required insurance policies, including endorsements reflecting the coverage required by these specifications.
- C.** During the term of this Agreement, Contractor shall furnish the County with original endorsements reflecting renewals, changes in insurance companies and any other documents reflecting the maintenance of the required coverage throughout the entire term of this Agreement. The endorsements are to be signed by a person authorized by that insurer to bind coverage on its behalf. Upon County's request, Contractor shall provide complete, certified copies of all required insurance policies, including endorsements reflecting the coverage required by these specifications. Yolo County reserves the right to obtain a full certified copy of any Insurance policy and endorsements. Failure to exercise this right shall not constitute a waiver of right to exercise later.

- D.** Contractor agrees to include with all Subcontractors in their subcontract the same requirements and provisions of this agreement including the indemnity and Insurance requirements to the extent they apply to the scope of the Subcontractor's work. Subcontractors hired by Contractor agree to be bound to Contractor and the County of Yolo in the same manner and to the same extent as Contractor is bound to the County of Yolo under the Contract Documents. Subcontractor further agrees to include these same provisions with any Sub-subcontractor. A copy of the Owner Contract Document Indemnity and Insurance provisions will be furnished to the Subcontractor upon request. The General Contractor/**and or Contractor** shall require all Subcontractors to provide a valid certificate of insurance and the required endorsements included in the agreement prior to commencement of any work and General Contractor/**and or Contractor** will provide proof of compliance to the County of Yolo.
- E.** Contractor shall maintain insurance as required by this contract to the fullest amount allowed by law and shall maintain insurance for a minimum of five years following the completion of this project. In the event contractor fails to obtain or maintain completed operations coverage as required by this agreement, the County at its sole discretion may purchase the coverage required and the cost will be paid by Contractor.

XIV. WORKERS' COMPENSATION

Contractor shall provide workers' compensation coverage as required by State law, and prior to commencing services pursuant to this Agreement shall file the following statement with the County in a form, Exhibit D, substantially as set forth below.

WORKERS' COMPENSATION CERTIFICATE

I am aware of the provisions of Section 3700 of the Labor Code that require every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of that Code, and I will comply with such provisions before commencing any services required by this Agreement.

The person executing this certificate on behalf of Contractor affirmatively represents that she/he has the requisite legal authority to do so on behalf of Contractor, both the person executing this Agreement on behalf of Contractor and Contractor understand that the County is relying on this representation in entering into this Agreement.

XV. NOTICE

A. All notices shall be deemed to have been given when made in writing and delivered or mailed to the respective representatives of County and Contractor at their respective addresses as follows:

Contractor:

LSL
2151 River Plaza Dr., Suite 150
Sacramento, CA 95833
Attn: Brandon Young, CPA, Partner

County:

County of Yolo
625 Court Street Room 102
Woodland, CA 95695
Attn: Tom Haynes

B. Any party may change the address to which such communications are to be given by providing the other parties with written notice of such change at least fifteen (15) calendar days prior to the effective date of the change.

C. All notices shall be effective upon receipt and shall be deemed received through delivery if personally served or served using facsimile machines, or on the fifth (5th) day following deposit in the mail if sent by first class mail.

XVI. CONFLICT OF INTEREST

A. Contractor shall comply with the laws and regulations of the State of California and County regarding conflicts of interest, including, but not limited to, Article 4 of Chapter 1, Division 4, Title 1 of the California Government Code, commencing with Section 1090, and Chapter 7 of Title 9 of said Code, commencing with Section 87100 including regulations promulgated by the California Fair Political Practices Commission.

B. Contractor covenants that it presently has no interest and shall not acquire any interest, direct or indirect, which would conflict in any manner or degree with the performance of Contractor's obligations and responsibilities hereunder. Contractor further

covenants that in the performance of this Agreement, no person having any such interest shall be employed. This covenant shall remain in force until Contractor completes performance of the services required of it under this Agreement.

C. Contractor agrees that if any fact comes to its attention that raises any question as to the applicability of any conflict of interest law or regulation, Contractor will immediately inform the County and provide all information needed for resolution of the question.

XVII. COVENANT AGAINST CONTINGENT FEES

Contractor warrants that it has not employed or retained any company or person, other than a bona fide employee working for Contractor, to solicit or secure this Agreement, and that it has not paid or agreed to pay any company or person, other than a bona fide employee, any fee, commission, percentage, brokerage fee, gift, or any other consideration, contingent upon or resulting from the award or making this agreement. For breach or violation of this warranty, the County shall have the right to annul this agreement without liability, or in its discretion to deduct from the agreement price or consideration, or otherwise recover, the full amount of such fee, commission, percentage, brokerage fee, gift or contingent fee.

XVIII. AUDITS

A. Contractor shall be subject to examination and audit by the State or the County, or both, throughout the term of this Agreement and thereafter for a period of three years from the date that final payment is made pursuant to this Agreement. This does not preclude access to records by County, State, the Comptroller General of the United States, or any of their authorized representatives, as otherwise provided by this Agreement, the State contract, or State or Federal laws and regulations. Contractor agrees that County and/or State has the right to review, obtain, and copy all records pertaining to the performance of this Agreement, and agrees to provide County and/or State with any and all relevant information requested.

B. Any and all books, records, and facilities maintained by Contractor related to services provided under this Agreement may be audited, inspected and copied at any time during normal business hours. Unannounced visits may be made at the discretion of the County or State. Employees who might reasonably have information related to such records may be interviewed. All expenditures of State and federal funds furnished to Contractor pursuant to this Agreement are subject to audit by County, State and/or Federal representatives. Such audits shall consider and build upon external independent audits performed pursuant to audit requirements of the Office of Management and Budget (OMB) Circular A-133 as described in Paragraph C below.

C. Should Contractor expend \$500,000 or more in Federal funds during any fiscal year, Contractor shall furnish County a certified copy of an Audit Report from an independent CPA firm covering the Contractor's preceding fiscal year of January 1 through December 31. This Audit shall be performed in accordance with OMB Circular A-133 and

conducted in accordance with generally accepted government auditing standards as described in Government Auditing Standards (1994 Revision), and provided in a form satisfactory to the CFO.

Contractor shall provide this Audit Report no later than July 31 of each year. In the event that this Agreement expires or is terminated on a date other than December 31, Contractor shall provide County such an Audit Report covering the preceding period of January 1 through the date of expiration or termination no later than July 31 after the date of expiration or termination. Contractor shall ensure that audit work papers supporting the report are retained for a period of three (3) years from the date of the audit report, and longer if notified by the State or County to extend the retention period, and are made available to the State and/or County upon request.

D. Should an Audit Report or any State or County audit determine that Contractor has misspent funds and been overpaid based on the requirements of this Agreement and applicable laws and regulations, County shall demand repayment from Contractor in the amount of such audit findings and withhold any payment otherwise due under this Agreement until Contractor repays such amount. Contractor shall repay County such amount within sixty (60) days of the date of the County's demand for repayment. Should Contractor fail to repay County within sixty (60) days of the date of County's demand for repayment, the County may offset the amount due from Contractor against any amounts that would otherwise be due from the County to Contractor pursuant to this Agreement or any other agreement or source.

E. Any failure or refusal by Contractor to permit access to any facilities, books, records or other information required to be provided to the State &/or the County by this Agreement &/or the State contract shall constitute an express and immediate breach of this Agreement.

XIX. ASSIGNMENT AND SUBCONTRACTS

The services and obligations required of Contractor under this Agreement are not assignable in whole or in part. In addition, Contractor shall not subcontract any portion of the services required of Contractor by this Agreement without the express written consent of the CFO. If any portion of the services required of Contractor are subcontracted, the subcontractor(s) shall maintain the same insurance as required of Contractor by this Agreement and Contractor shall be fully responsible to the County for all work undertaken by subcontractors.

XX. STATUS OF CONTRACTOR

A. It is understood and agreed by all the parties hereto that Contractor is an independent contractor and that no relationship of employer-employee exists between the County and Contractor. Neither Contractor nor Contractor's assigned personnel shall be entitled to any benefits payable to employees of the County. Contractor hereby indemnifies and holds the County harmless from any and all claims that may be made against the

County based upon any contention by any third party that an employer-employee relationship exists by reason of this Agreement or any services provided pursuant to this Agreement.

B. It is further understood and agreed by all the parties hereto that neither Contractor nor Contractor's assigned personnel shall have any right to act on behalf of the County in any capacity whatsoever as an agent or to bind the County to any obligation whatsoever.

C. It is further understood and agreed by all the parties hereto that Contractor must issue any and all forms required by Federal and State laws for income and employment tax purposes, including W-2 and 941 forms, for all of Contractor's assigned personnel.

XXI. AMENDMENT

This Agreement may be amended only by written instrument signed by the County and Contractor.

XXII. WAIVER

The waiver by the County or any of its officers, agents or employees or the failure of the County or its officers, agents or employees to take action with respect to any right conferred by, or any breach of any obligation or responsibility of this Agreement shall not be deemed to be a waiver of such obligation or responsibility, or subsequent breach of same, or of any terms, covenants or conditions of this Agreement.

XXIII. AUTHORIZED REPRESENTATIVE

The person executing this Agreement on behalf of Contractor affirmatively represents that she/he has the requisite legal authority to enter into this Agreement on behalf of Contractor and to bind Contractor to the terms and conditions of this Agreement. Both the person executing this Agreement on behalf of Contractor and Contractor understand that the County is relying on this representation in entering into this Agreement.

XXIV. PUBLIC RECORDS ACT

Upon its execution, this Agreement (including all exhibits and attachments) shall be subject to disclosure pursuant to the California Public Records Act.

XXV. ADDITIONAL PROVISIONS

A. Where there is a doubt as to whether a provision of this document is a covenant or a condition, the provision shall carry the legal effect of both. Should the County choose to excuse any given failure of Contractor to meet any given condition, covenant or obligation (whether precedent or subsequent), that decision will not be, or have the legal effect of, a waiver of the legal effect in subsequent circumstances of either that condition, covenant or obligation or any other found in this document. All conditions, covenants and obligations

continue to apply no matter how often County may choose to excuse a failure to perform them.

B. Except where specifically stated otherwise in this document, the promises in this document benefit the County and Contractor only. They are not intended to, nor shall they be interpreted or applied to, give any enforcement rights to any other persons (including corporate) which might be affected by the performance or non-performance of this Agreement, nor do the parties hereto intend to convey to anyone any “legitimate claim of entitlement” with the meaning and rights that phrase has been given by case law.

C.

1. By signing this agreement, the Contractor agrees to comply with applicable Federal suspension and debarment regulations including, but not limited to, 7 CFR Part 3017, 45 CFR 76, 40 CFR 32 or 34 CFR 85.
2. By signing this agreement, the Contractor certifies to the best of its knowledge and belief, that it and its principals:
 - a. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded by any federal department or agency;
 - b. Have not within a three-year period preceding this application/proposal/agreement been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - c. Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in Paragraph 2(b) herein;
 - d. Have not within a three-year period preceding this application/proposal/agreement had one or more public transactions (Federal, State or local) terminated for cause or default;
 - e. Shall not knowingly enter into any lower tier covered transaction with a person who is proposed for debarment under federal regulations (i.e., 48 CFR part 9, subpart 9.4), debarred, suspended, declared ineligible, or voluntarily excluded from participation in such transaction, unless authorized by the State; and
 - f. Will included a clause entitled, “Debarment and Suspension Certification”

that essentially sets forth the provisions herein, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

3. If the Contractor is unable to certify to any of the statements in this certification, the Contractor shall submit an explanation to the County program funding this Agreement, and the County shall have the option of terminating this Agreement immediately or at any time thereafter, upon giving Contractor written notice of such termination, if the explanation is not found satisfactory by the County in its sole discretion.
4. The terms and definitions herein have the meanings set out in the Definitions and Coverage sections of the rules implementing Federal Executive Order 12549.
5. If the Contractor knowingly violates this certification, in addition to other remedies available to the Federal Government, the County may terminate this Agreement at any time upon giving Contractor written notice of such termination.

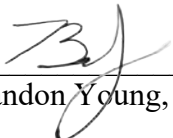
D. Contractor shall comply with, and shall ensure that its officers, agents, employees, participants and volunteers comply with, the Health Insurance Portability and Accountability Act of 1996 and its implementing regulations, and the privacy and security requirements set forth in Exhibit D attached hereto.

XXVI. ENTIRE AGREEMENT

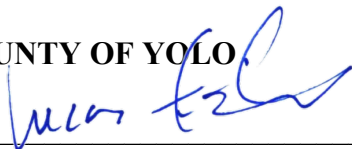
This Agreement constitutes the entire agreement between the County and Contractor and supersedes all prior negotiations, representations, or agreements, whether written or oral. In the event of a dispute between the parties as to the language of this Agreement or the construction or meaning of any term hereof, this Agreement shall be deemed to have been drafted by the parties in equal parts so that no presumptions or inferences concerning its terms or interpretation may be construed against any party to this Agreement.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the day and year first set forth above.

CONTRACTOR

By  _____
Brandon Young, CPA, Partner

COUNTY OF YOLO

By  _____
Lucas Frerichs, Chair
Board of Supervisors

By  _____
Tom Haynes, Chief Financial Officer

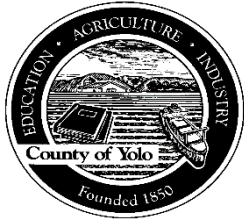
Attest:
Julie Dachtler, Clerk

Board of Supervisors

By Paul S. Hry
Deputy (Seal)

Approved as to Form.

E. May
Eric May, Senior Deputy County Counsel



COUNTY OF YOLO

Department of General Services, Purchasing Division

Notice of Request for Proposals (RFP)
For
Independent Audit Services
For Fiscal Years ending
June 30, 2024, 2025, 2026

Issued for:
Department of Financial Services
625 Court Street, Room 102
Woodland, CA 95695

Proposal Responses Due:
4:00 PM
February 2, 2024

RFP Coordinator: Karen Kawelmacher
(530) 666-8073
karen.kawelmacher@yolocounty.org

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Exhibits:

Exhibit "A"	Proposal Transmittal Letter
Exhibit "B"	Proposal Profile, Qualifications, and Experience
Exhibit "C"	Audit(s) methodology, approach, and use of I.T. tools
Exhibit "D"	Copy of most recent peer review
Exhibit "E"	Proposal Cost Worksheet
Exhibit "F"	Previous Customer References
Exhibit "G"	Signature Page
Exhibit "H"	Non-Collusion Non-Conflict of Interest Statement
Exhibit "I"	Exceptions to County Contract

Attachments:

Attachment 1	Sample County Contract
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I. INTRODUCTION

A. STATEMENT OF PURPOSE

The County of Yolo is requesting proposals from qualified independent certified public accountants licensed to practice in California to provide independent audit services for Yolo County per the scope of work, as outlined in this RFP.

The primary purpose of these services is to examine the financial statements, in accordance with Government Auditing Standards, for the fiscal years ending June 30, 2024, 2025, and 2026, with the option to extend the contract for two (2) additional twelve (12) month periods.

Proposers who submit a response to this RFP must have the ability to meet the requirements, including the terms and conditions contained in this RFP.

B. SYNONYMOUS TERMS

As used throughout this proposal and its attachments, the following terms are synonymous:

1. a. Supplier, Vendor, Contractor
b. Purchase Order, Contract, Agreement
c. Services, Work, Scope, and Project
d. Bidder, Offeror, Proposer
2. "The County" refers to the County of Yolo, California.

C. SCOPE OF WORK

1) GENERAL DESCRIPTION:

- A. Yolo County is a general law county with a population of approximately 221,646 with an annual budget of \$695 million for fiscal year 2023-24. The governing body is an elected five-member Board of Supervisors representing the five supervisorial districts. The Board is responsible for the legislative and executive activities of the County and appoints a county administrator to oversee county operations. Organizational units of the County are under the direction of three elected and 11 appointed department heads.
- B. The Chief Financial Officer is appointed by the Board of Supervisors and oversees the Department of Financial Services, approximately 35 staff, and the preparation of financial reports.
- C. The Board of Supervisors is required by Government Code Section 25250 to have an audit done of all the accounts of county officers. This audit is the primary subject of this request for proposal. The Chief Financial Officer has been coordinating this annual audit on behalf of the Board.
- D. The County of Yolo adheres to the accounting principles, standards, and procedures prescribed by the Government Accounting Standards Board (GASB) and the State Controller's Office.
- E. The County's general ledger is maintained on an Enterprise Resource Planning (ERP) software product created by Lawson known as *Infor CloudSuite*. Expenditure and revenue detail is broken down by budget units and departments within funds and by cost centers within the budget unit.
- F. To prepare its ACFR, the County uses Wolters Kluwer software known as *CCH ProSystem fx Engagement*.
- G. The County has a small internal audit unit that oversees internal control countywide and provides a variety of internal audit reports.
- H. The County has desired timeline/goal for audit, each year: Interim field work to begin no later than mid-May; year-end field work to begin no later than mid-November; ACFR finalized by December 23rd; and GFOA submission by December 31st.

- I. The County has received the GFOA's Certificate of Achievement for Excellence in Financial Reporting for the year ended June 30, 2022 and intends to continue participation in this program; the auditor is expected to assist the County, as necessary, to meet the eligibility requirements and deadline of the program.
- J. Copies of the prior fiscal years' financial reports are available on the County's web site: <https://www.yolocounty.org/government/general-government-departments/financial-services/publications>

2) Audit Services Requested

The County is seeking proposals to provide the following audit services for the fiscal years ending June 30, 2024, 2025, and 2026, with the option to extend the contract for two (2) additional twelve (12) month periods:

- A. Audit of the County's Financial Statements: Express an opinion as to the fair presentation of the financial statements (ACFR) of the County in accordance with Generally Accepted Accounting Principles, Generally Accepted Auditing Standards, Governmental Auditing Standards, and applicable laws and regulations. The County intends to continue preparing the ACFR but may, at its sole discretion, elect to engage the auditor to compile and prepare the County's financial statements, notes to the financial statements, required supplementary information, and supplemental schedules for inclusion in the County's ACFR. County staff would continue to prepare the Management's Discussion and Analysis, the introductory and statistical sections, and print and bind the report.
- B. Audit of the County's Schedule of Federal Financial Assistance (Single Audit): Conduct annual audits of Federal awards including all financial and compliance audit requirements of the provisions of the federal Single Audit Act (including all amendments) and applicable United States Office of Management and Budget circular(s).
- C. Audit of the County Treasury: Conduct quarterly reviews of the Treasurer's statement of assets, pursuant to Government Code Section 26920(a) of the first three quarters of each fiscal year and conduct annual audits of the county treasury, pursuant to Government Code Section 26920(b) and Section 27134.
- D. Audit the Schedules of Employer Allocations: Express opinions on the schedule of employer allocations and the specified column totals included in the schedule of amounts by employer for both pension (GASB 68) and OPEB (GASB 75). Examples of prior years' schedules may be found at <https://www.yolocounty.org/government/general-government-departments/financial-services/publications/actuarial-reports>. The auditor will provide the necessary journal entries required to comply with GASB 68 and 75.
- E. Perform agreed-upon procedures to test and report on the County's GANN appropriation limitation calculation in accordance with attestation standards established by the American Institute of Certified Public Accountants.
- F. Compile and Prepare the County's ACFR (*optional for County*): compile and prepare the County's financial statements, notes to the financial statements, required supplementary information, and supplemental schedules for inclusion in the County's CAFR.
- G. Attend and present at select Financial Oversight Committee meetings. There are four (4) meetings per year. Firm may not need to attend all four meetings.
- H. Other Auditing or Accounting Services: Provide other audit or accounting services under separate engagement letters, as requested by the Chief Financial Officer pursuant to Government Code Sections 1236, 6505, 26883, and 26909. The other audit or accounting services may include any of the following: working directly with County or Special District staff to prepare, consult, and/or advise on the preparation and/or presentation of the financial statements, Management's Discussion and Analysis, financial statement footnotes, Required Supplementary Information, Supplementary Information, and Statistical Information.

3) VENDOR MINIMUM REQUIREMENTS:

All proposers must at a minimum affirm that:

- a. The Proposer is properly licensed to practice as a certified public accountant in California and to perform audits of governmental entities.
- b. The Proposer meets the requirements of Government Auditing Standards published by the U.S. Government Accountability Office.
- c. The Proposer does not have a record of substandard audit work and is in good standing with the California State Board of Accountancy.
- d. The Proposer has provided audit services to local governments for at least five years.

4) AWARDED CONTRACTOR REQUIREMENT:

- a. The successful Awarded contractor must supply all insurance requirements as required in Attachment 1, Yolo County Insurance Requirements.
- b. **CONTRACT TERM:** Contractor agrees to provide awarded services as specified in the RFP document for a period of three years. The agreement may be extended by mutual consent for two (2) additional twelve (12) month periods. Pricing shall remain firm for the initial three (3) year term.

D. PROPOSAL DEADLINE

Proposals shall be submitted no later than the Proposal Deadline time and date detailed in the Section II, RFP Schedule of Events. Proposers shall respond to the written RFP and any exhibits, attachments, or amendments. A Proposer's failure to submit a proposal as required before the deadline shall cause the proposal to be disqualified. Late proposals shall not be accepted nor shall additional time be granted to any potential Proposer.

E. SUBMITTING PROPOSALS

The method of submitting your proposal is electronically through Periscope Source formerly BidSync @ www.BidSync.com.

It is the sole responsibility of the proposer to ensure their proposal reaches BidSync, LLC before the closing date and time. If you have any questions regarding the submittal of this proposal, please contact BidSync at 1(800) 990-9339, for vendor support.

Late proposals shall not be accepted nor shall additional time be granted to any potential Bidder/Offeror.

F. ADDENDA

Any additional information not included in this solicitation which the County finds necessary and material to responding to the RFP will be posted as an addendum on BidSync. Answers to questions submitted through BidSync shall be considered addenda to the solicitation documents.

II. SCHEDULE OF EVENTS

The following RFP Schedule of Events represents the County's best estimate of the schedule that shall be followed. Unless otherwise specified, the time of day for the following events shall be between 8:00 a.m. and 4:00 p.m., Pacific Time.

The County reserves the right, at its sole discretion, to adjust this schedule as it deems necessary. Notification of any adjustment to the Schedule of Events shall be provided to all vendors through BidSync. The County is not responsible for failure of the prospective Bidders/Offerors to check for any RFP document updates, changes, or answers to questions posted at the BidSync.com website. Failure to periodically check the website will be at the Bidder's/Offeror's sole risk.

	EVENT	DATE	TIME
1	County Issues RFP	Jan. 2, 2024	
2	Deadline for Written Comments Posted on BidSync	Jan. 16, 2024	4:00pm PST
3	County Issues Responses to Written Comments	Jan. 23, 2024	4:00pm PST
4	Deadline Proposal Due	Feb. 2, 2024	4:00pm PST
5	County Completes Evaluations	Feb. 23, 2024	
6	Anticipated Contract Start Date	April 1, 2024	
7	Interim Audit Field Work Start Date	May 13, 2024	

III. GENERAL INSTRUCTIONS AND INFORMATION

A. RFP COORDINATOR

The following RFP Coordinator shall be the main point of contact for this RFP:

Karen Kawelmacher, Lead Buyer
 Yolo County Purchasing Department
 120 West Main Street, Suite G
 Woodland, CA 95695
 Phone: (530) 666-8073
 karen.kawelmacher@yolocounty.org

B. COMMUNICATIONS REGARDING THE RFP

Upon release of this RFP, all vendor communications concerning this procurement must be directed to the RFP Coordinator named above. Unauthorized contact regarding the RFP with other County employees of the procuring county agency may result in disqualification.

Questions concerning this proposal, including specifications, requirements, terms and/or conditions of a solicitation, etc. should be submitted solely in writing online at Periscope formally BidSync at www.bidsync.com in the questions and answers section of the solicitation no later than the date and time noted above in the Section II. Schedule of Events Chart, item#3 Deadline for Written Comments Posted on BidSync or per any changes to Schedule of Events as posted to BidSync.

The County is not responsible for failure of the prospective Bidders/Offerers to check for any RFP document updates, changes, or answers to questions posted at the BidSync.com website. Failure to periodically check the website will be at the Bidder's/Offeror's sole risk.

Any oral communications shall be considered unofficial and nonbinding on the County.

Any irregularities or lack of clarity in the RFP should be brought to the attention of the County for correction or clarification.

C. PROPOSAL PREPARATION COSTS

The County shall not pay any costs associated with the preparation, submittal, or presentation of any proposal.

D. PROPOSAL WITHDRAWAL

To withdraw a proposal, the Vendor must submit a written request, signed by an authorized representative, to the RFP Coordinator. After withdrawing a previously submitted proposal, the vendor may submit another proposal at any time up to the deadline for submitting proposals.

E. PROPOSAL AMENDMENT

The County shall not accept any amendments, revisions, or alterations to proposals after the deadline for proposal submittal unless the County formally requests such in writing.

F. PROPOSAL ERRORS

Proposers are liable for all errors or omissions contained in their proposals. Proposers shall not be allowed to alter proposal documents after the deadline for submitting a proposal.

G. PROHIBITION OF PROPOSER TERMS & CONDITIONS

A Proposer may not submit the Proposer's own contract terms and conditions in a response to this RFP. If a proposal contains such terms and conditions, the County, at its sole discretion, may determine the proposal to be a nonresponsive counteroffer, and the proposal may be rejected.

H. ASSIGNMENT AND SUBCONTRACTING

The Contractor may not subcontract, transfer, or assign any portion of the contract without prior, written approval from the County. The County must approve each subcontractor in writing. The substitution of one subcontractor for another may be made only at the discretion of the County and with prior, written approval from the County.

Not with standing the use of approved subcontractors, the Proposer, if awarded a contract under this RFP, shall be the prime contractor and shall be responsible for all work performed.

Contractor shall require each of its subcontractors of any tier to carry the aforementioned coverage, or Contractor may insure subcontractors under its own policy.

I. PROPOSAL OF ADDITIONAL SERVICES

If a Proposer indicates an offer of goods or services in addition to those required by and described in this RFP, these additional goods or services may be added to the contract before contract signing at the sole discretion of the County.

J. INDEPENDENT PRICE DETERMINATION

A proposal shall be disqualified and rejected by the County if the price in the proposal was not arrived at independently without collusion, consultation, communication, or agreement as to any matter relating to such prices with any other Proposer, a County employee, or any Competitor.

K. INSURANCE

The successful Contractor will be required to provide and maintain insurance as required and listed in Exhibit "A" before commencing work on the contract.

L. LICENSURE

Before a contract pursuant to this RFP is signed, the Proposer must hold all necessary, applicable business and professional licenses. The County may require any or all Proposers to submit evidence of proper licensure.

M. RFP AMENDMENT AND CANCELLATION

The County reserves the unilateral right to amend this RFP in writing at any time. The County also reserves the right to cancel or reissue the RFP at its sole discretion. If an amendment is issued it shall be provided to all proposers through BidSync. Proposers shall respond to the final written RFP and any exhibits, attachments, and amendments.

N. RIGHT OF REJECTION

The County reserves the right, at its sole discretion, to reject any and all proposals or to cancel this RFP in its entirety.

Any proposal received which does not meet the requirements of this RFP may be considered to be nonresponsive, and the proposal may be rejected. Proposers must comply with all of the terms of this RFP and all applicable State and County laws and regulations. The County may reject any proposal that does not comply with all of the terms, conditions, and performance requirements of this RFP.

The County reserves the right, at its sole discretion, to waive variances in proposals provided such action is in the best interest of the County. Where the County waives minor variances in proposals, such waiver

does not modify the RFP requirements or excuse the proposer from full compliance with the RFP. Notwithstanding any minor variance, the County may hold any Proposer to strict compliance with the RFP.

O. DISCLOSURE OF PROPOSAL CONTENTS

All proposals become the property of the County, which is a public agency subject to the disclosure requirements of the California Public Records Act (CPRA, California Government Code §6250 and following). The CPRA contains limited exemptions. If you contend that any documents, as defined by the CPRA, are confidential or proprietary material and exempt from CPRA, these documents shall be clearly marked "Exempt from CPRA." Proposer shall defend, indemnify and hold the County harmless against any claim, action or litigation (including but not limited to all judgments, costs, fees, and attorney's fees) that may result from denial of a CPRA request. If Proposer does not respond to a CPRA request or agree to do so within five (5) days, the County may disclose the requested information under the CPRA."

P. PROPOSAL EVALUATION PROCESS

The evaluation process is designed to award the procurement to the Proposer with the best combination of attributes based upon the evaluation criteria.

The County reserves the right, at its sole discretion, to request clarifications of proposals or to conduct discussions for the purpose of clarification with any or all Proposers. If clarifications are made as a result of such discussion, the Proposer shall put such clarifications in writing.

The County also reserves the right, at its sole discretion, to interview RFP respondents to assist the County in its evaluation process.

Q. AWARD OF PROPOSAL

Award will be made to the Proposer offering the most advantageous proposal after consideration of all Evaluation Criteria set forth below. This criterion is not listed in any order of preference. The County reserves the right to establish weight factors that will be applied to the criteria depending upon the order of importance. The County shall not be obligated to accept the lowest priced proposal but will make an award in the best interests of the County after all factors have been evaluated.

Award Evaluation Criteria:

- 1) Reasonableness of Costs
- 2) Qualifications and Experience with comparable government engagements
- 3) Delivery Schedule
- 4) Demonstrated Competence
- 5) Proposer's Understanding & Approach to the Project
- 6) Customer References
- 7) Use of IT Tools and knowledge of various ERP systems to Increase Efficiencies
- 8) Quality and Completeness of Submitted Proposal

R. AWARD PROCESS

The County reserves the right to make an award without further discussion of any proposal submitted. Each proposal should be initially submitted on the most favorable terms the proposer can offer. The County reserves the right to negotiate and/or include a best and final offer stage to the process.

Notwithstanding, the county reserves the right to add terms and conditions, deemed to be in the best interest of the county, during final negotiations. Any such terms and conditions shall be within the scope of the RFP and shall not affect the basis of proposal evaluations and will be incorporated in a purchase order.

The County reserves the right, at its sole discretion, to negotiate with the apparent best evaluated Proposer.

IV. TERMS AND CONDITIONS

A. QUALIFICATIONS/INSPECTION

Proposals will only be considered from firms normally engaged in providing the types of commodities/services specified herein. The County reserves the right to inspect the Proposer's facilities, equipment, personnel, and organization at any time, or take any other action necessary to determine Proposer's ability to perform. The RFP Coordinator reserves the right to reject proposals where evidence or evaluation is determined to indicate inability to perform.

B. NON-WAIVER

The County's failure to address errors or omissions in the proposals shall not constitute a waiver of any requirement of this RFP by the County.

C. FEDERAL, STATE, AND LOCAL LAWS

The successful proposer must operate in conformity with all applicable, federal, state, and local laws, ordinances, orders, rules, and regulations pertaining to work. It is the responsibility of the awarded proposer to ensure that all permits and/or licensees required for operation are valid and current. Failure to comply with this provision may be cause to cancel any contract awarded, and award will be made to the next lowest, responsive, responsible proposer.

D. GOVERNING LAW

If an award is made, the contract will be made in the County of Yolo and shall be governed and construed in accordance with the laws of the State of California. Any action relating to the Contract shall be instituted and prosecuted in the courts of Yolo County, California.

E. NON-DISCRMINATION

There shall be no discrimination as to race, sex, color, creed, age or national origin in the operations conducted under any resulting contract.

F. PUBLIC AGENCY

It is intended that other public agencies (i.e., city, special district, public authority, public agency and other political subdivisions of the State of California) shall have the option to participate in any agreement created as a result of this RFP with the same terms and conditions specified, including pricing. The County shall incur no financial responsibility in connection with a purchase order from another public agency. The public agency shall accept sole responsibility for placing orders and making payment to the vendor.

G. ADDITIONAL PURCHASES

Following the award, the County may dispense with separate bidding for additional purchases of like item(s) from the successful Proposer within a twelve (12) month period from the initial purchase date provided that the Vendor agrees to provide the like item(s) at the same discounted price and under the same terms and conditions as the previous award.

H. EXTENSIONS

The County reserves the right to extend any contract past the end term date upon mutual agreement and under the same pricing, terms and conditions for continual service and supplies while a new contract is being solicited, evaluated and/or awarded for a period not to exceed six (6) months.

I. PRICE ESCALATION

All prices are firm for a period of three (3) years from the date of award. The Contractor may raise prices in accordance with the California Consumer Price (CPI-W, US City Average, All Items; NSA) Index for each of the allowable one (1) year extensions. The increase in price shall remain firm for the renewal term. The County reserves the right to accept or reject the request for a price increase within ten (10) business days of the written request.

J. INVOICES AND PAYMENT TERMS

Invoices are to be mailed to the County department(s) specified on the resulting purchase order, blanket purchase order or contract. All invoices must include the purchase order number, blanket purchase order number, or contract number, product description and reference to back ordered items. Failure to comply may result in delayed payments.

The County will make payment on a Net 30-day basis unless a cash discount of one-half percent (1/2%) or greater, which amounts to \$2.50 or more, is allowed for payment within not less than twenty (20) days. The payment term shall begin on the date the merchandise is inspected, delivered and accepted by the County, or on the date a correct invoice is received in the office specified in the order, whichever is later. Prompt payment discounts shall be considered earned if payment is postmarked or personally delivered within the prescribed term. The beginning date described above shall be considered day zero for the purposes of counting days in the prescribed term.

K. COMPLIANCE

Late, incomplete, incorrect deliveries or excessive backorders will be documented, and performance evaluated when considering contract continuation or extension. Inaccurate or erroneous billing will also be documented and monitored for the purpose of evaluating performance when considering continuation or extension of contract. Failure to meet quoted delivery timeframes, or inaccurate or erroneous invoices (as determined by the Purchasing Department) may be cause for the County to cancel the balance of the awarded purchase order and award will be made to the next lowest proposer. Failure to receive County concurrence for substitutions or alternates will be documented and considered when evaluating continuation or extension of contract.

L. DEFAULT

In case of default by the awarded proposer, the County may procure the goods or services from another source and may recover the loss occasioned thereby from any unpaid balance due the selected proposer, or by any other legal means available to the County. The County may also ban selected proposer up to two years from future solicitations for default.

M. TERMINATION FOR CONVENIENCE

The County reserves the right, in its best interest as determined by the County, to cancel any contract by giving written notice to the Contractor thirty (30) days prior to the effective date of such cancellation.

N. CANCELLATION FOR UNAPPROPRIATED FUNDS

The obligation of the County for payment to a Contractor is limited to the availability of funds appropriated in a current fiscal period, and continuation of the contract into a subsequent fiscal period is subject to appropriation of funds, unless otherwise authorized by law.

O. ASSIGNMENT/TRANSFER/SUBCONTRACTING

Awarded Contractor shall not assign, transfer, or subcontract any portion of the contract without the express written consent of the department. Any award issued pursuant to this RFP, and the monies, which may become due hereunder, are not assignable without the prior written approval of the County.

P. F.O.B. POINT

All prices quoted shall be F.O.B destination, freight prepaid (proposer pays and bears freight charges, proposer owns goods in transit and files any claims), excluding sales tax. The County is exempt from Federal Excise and Transportation taxes.

Q. PROTESTS

The County encourages Suppliers to resolve issues regarding requirements or the procurement process through written correspondence and discussions. The County is committed to fostering relationships with its Suppliers to encourage an ongoing pursuit to fulfill requirements.

5) Protest Procedures:

All protests shall be typed under the protester's letterhead and submitted in accordance with the provisions stated herein. Protests may be submitted by mail or by electronic mail. Protests submitted by facsimile will not be accepted. All protests must be addressed and submitted to both the RFP Coordinator of this solicitation and the Manager of Procurement. All protests shall include at a minimum the following information:

- a. The name, address, and telephone number of the Protester;
- b. The signature of the Protester or Protester's representative;
- c. The solicitation title and due date;
- d. Name of County employee designated as the RFP/IFB Coordinator;
- e. Identification of the statute or procedure that is alleged to have been violated;
- f. A detailed statement identifying the legal and/or factual grounds of the protest and all documentation supporting the vendor's position;
- g. The form of relief requested.

The contact information for the Manager of Procurement is as follows:

Manager of Procurement
Yolo County Department of General Services
120 West Main Street, Ste. G
Woodland, CA 95695

Protester's failure to comply with these procedures shall constitute a waiver of any right to further the RFP Protest and shall constitute a failure to exhaust administrative remedies.

The Manager of Procurement will review the materials in connection with the protest, assess the merits of the protest, and provide a written decision on the protest. The Manager of Procurement's decision is final.

If it is determined the protest is frivolous, the party originating the protest may be determined to be irresponsible and may be ineligible for future contracts.

6) Protest of RFP Specifications/Requirements/Terms & Conditions:

Companies who are concerned regarding irregularities or lack of clarity in specifications, requirements, terms and/or conditions of a solicitation should be brought to the attention of the County. Notice shall be provided prior to the closing date and time of the designated "question and answer period" of the proposal noted above in the Section II. Schedule of Events Chart, item#3 Deadline for Written Comments Posted on www.BidSync.com.

Notice must be clearly marked "**Notice of Protest of Specifications/Requirements/Terms & Conditions**". No requests for protests of solicitation specifications, requirements, terms and/or conditions shall be considered after the deadline stated above.

Companies who fail to do so forfeit all rights to protest a solicitation or any subsequent award based on the specifications, requirements, terms or conditions of this solicitation. In the event of the protest for specifications, requirements, terms and/or conditions is denied and the protester wishes to continue in the solicitation process they must still submit a bid/proposal prior to the close of the solicitation.

7) Protest of Disqualification:

Initial evaluations will determine if proposals have met the minimal requirements as indicated in this RFP. Notices will be sent to all companies who have been disqualified for not meeting the minimal requirements. Should a company disagree with the determination, notice of disagreement must be received within five (5) working days of date of notice identifying areas that are in question and how the company met the minimal requirements. Notice must be clearly marked "**Notice of Disagreement**". Companies who fail to do so forfeit all rights in the protest process. It is at the county's discretion at the department level to make final determinations for all disqualified protests.

8) Protest of Award of Contract:

In protests related to the award of a contract, the protest must be received by e-mail or hard copy no later than 4:00 PM Pacific Time five (5) business days after the notice of the proposed contract. Notice must be clearly marked "**Notice of Protest of Award of Contract**". A review may be granted if the protest is received within the specified time and the firm/person submitting the protest is a Bidder/Offeror.

Throughout the review process, the County has no obligation to delay or otherwise postpone an award of a contract based on a protest.

IV. INSTRUCTIONS FOR COMPLETION OF PROPOSAL

A. SUBMITTING PROPOSALS

The preferred method of submitting your proposal is electronically through Periscope Source formerly BidSync @ www.BidSync.com.

It is the sole responsibility of the proposer to ensure their proposal reaches BidSync, LLC before the closing date and time. If you have any questions regarding the submittal of this proposal, please contact BidSync at 1(800) 990-9339, for Vendor support.

Late proposals shall not be accepted nor shall additional time be granted to any potential Proposer.

B. REQUIRED PROPOSAL SUBMITTALS

The submittals requested shall be included with the proposal response. Failure to include required submittals may be cause for rejection of your proposal. The following are required for your proposal to be considered and must be labeled with the following:

- 1) Exhibit "A" Proposal Transmittal Letter
 - a. Name and address of Proposer/Contractor.
 - b. A statement that the proposal is in response to this Request for Proposal (RFP).
 - c. Affirm that the Proposer meets the minimum qualifications stated in this RFP and understands the work to be done. Provide a statement demonstrating your firm or team's ability to accomplish the scope of services in a comprehensive and thorough manner to meet the needs of the County.
 - d. State the names of the persons who will be authorized to make representations for the Proposer, their job titles, addresses, telephone numbers and e-mail addresses.
 - e. The name, title and original signature of the individual who is authorized to commit the contractor to the proposal. State that the person signing the letter is authorized to bind the Proposer. (Contractor additionally to fill out supplied County Signature Page)
- 2) Exhibit "B" Proposal Profile, Qualifications, and Experience
 - a. State whether the firm is local, regional, national, or international.
 - b. State the location of the office from which the work is to be done and describe the staff composition and organization of this office.
 - c. Describe all services provided by the local office including available expertise.
 - d. Describe support available from other offices.
 - e. Identify the partners, managers, and staff who will work on the audit including education and experience of each. Include any licensing and certifications that are held by this team.
 - f. Describe recent audit engagements for local California governments whose budgets exceed \$250,000,000.
 - g. Provide documentation summarizing Proposer experience over the past five years in performing similar services for public entities, including Federal, state, county or municipal clients.

- h. Provide all licensing and certifications held by your firm.
- 3) Exhibit "C" Audit(s) methodology, approach, and use of information technology tools
- a. Describe the firm's understanding of the audit services to be provided.
 - b. Describe the approach to the engagement.
 - c. Describe an overall work plan with timeline.
 - d. Describe what I.T. tools the firm will utilize to increase efficiencies and reduce redundancies.
 - e. List any resources you expect the County to provide.
- 4) Exhibit "D" Copy of most recent peer review in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants.
- 5) Exhibit "E" Proposal Cost Worksheet
- a. For each fiscal year, state the total hours and hourly rate required by staff classification and the resulting all-inclusive not-to-exceed maximum fee for each of the components of Section C-2:
 - i. Audit of the County's ACFR, audit only
 - ii. Single Audit of the County
 - iii. Audit of the County Treasury
 - iv. Audit of the GASB 68 and 75 Employer Allocation Schedules and preparation of the accompanying journal entries
 - v. AUP to test and report on the County's GANN limit
 - vi. Compile and Prepare the County's financials, notes, supplementary information, and schedules of the ACFR
 - b. To the extent rates and fees are expected to vary for other auditing or accounting services, explain how and to what extent rates and fees will vary and provide a detailed fee schedule.
- 6) Exhibit "F" References
- a. Provide at least three references for comparable government engagements over the past five (5) years.
 - b. For each reference listed provide the name of the organization, dates for which the services were/are being provided, type of services being provided and the name, address, telephone number, and email address of the responsible person within the reference's organization. The County reserves the right to contact any or all of the listed references regarding the audit services performed by the Proposer.
- 7) Exhibit "G" Signature Page
- Authorized person to sign & return with their proposal

- 8) Exhibit "H" Non-Collusion Non-Conflict of Interest Statement
 Authorized person to sign & return with their proposal
- 9) Exhibit "I" Exceptions to Contract Agreement
 Authorized person to sign & return with their proposal

C. PROPOSAL FORMAT AND CONTENT

The Proposer(s) are required to prepare their written proposals in accordance with the instructions outlined below. Deviations from these instructions may be construed as non-responsive and may be cause for disqualification. Emphasis should be placed on accuracy, completeness, and clarity of content.

The format and content of the Proposal are as follows:

- 1. If provided, **use any forms included in the Exhibits** as well as the requirements listed above. All other submitted pages are to be single-spaced typed pages with one-inch margins.
- 2. Identify the Exhibit Category of the proposal, Proposal number and Proposer name on every page submitted.
- 3. All pages must be numbered sequentially.

All forms and attachments that require signatures must be signed in blue ink for inclusion in the original of the Proposal package. Signature stamps are not acceptable.



PREPARED BY

Lance, Soll & Lunghard, LLP
Certified Public Accountants
License Number 2584

TECHNICAL PROPOSAL

County of Yolo

Independent Audit Services

RFP No. GSDRFPKK2301

Date of Submission: February 2, 2024

Valid for 90 Days

Authorized by

Brandon Young, CPA, Partner

2151 River Plaza Dr., Suite 150

Sacramento, CA 95833

(916) 503-9691

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EXHIBIT B – PROFILE, QUALIFICATIONS, AND EXPERIENCE

HISTORY & SIZE

LSL was established in 1929 and has grown as a leader in the government sector. Our full-service accounting firm is headquartered in Brea, California, with a dynamic team of 16 partners and 145 employees. We provide auditing, accounting, and consulting services to over 100 municipal clients, including cities, counties, water and electric utilities, and special-purpose government agencies. Our government sector services cover a wide range of specialties, including attestation, compliance, consulting, outsourced accounting and reporting, year-end close assistance, interim staffing, strategic planning, and tax services.

LOCATION

Our Offices



Our virtual footprint means we're everywhere you are. But we have physical offices, too!

Brea, CA

203 N. Brea Blvd., Suite 203
Brea, CA 92821
Phone: (714) 672-0022

Laguna Hills, CA

24422 Avenida de la Carlota, Suite 275
Laguna Hills, CA 92653
Tel: (949) 829-8299

Sacramento, CA

2151 River Plaza Dr., Suite 150
Sacramento, CA 95833
Phone: (916) 503-9691

Santa Ana, CA

1611 E. Fourth Street, Suite 200
Santa Ana, CA 92701
Phone: (714) 569-1000

The Woodlands, TX

21 Waterway Avenue, Suite 30089
The Woodlands, TX 77380
Phone: (936) 828-4587

LSL's Sacramento office is available locally to serve the County's engagement; however, the virtual footprint of our government team spans across the United States. We regularly share staff and resources across our offices, providing you with access to our entire governmental team across the United States. This approach ensures that you receive the highest level of service and expertise, allowing us to deliver our best results.

SUBCONTRACTING SERVICES

LSL will not be subcontracting any portion of the County's audit. All staff assigned to the audit engagement will be employed by LSL on a full-time basis and have extensive experience providing auditing services for cities, counties, and special-purpose government agencies.

LICENSE TO PRACTICE IN CALIFORNIA

We are a Limited Liability Partnership, not a wholly owned subsidiary of a parent company. LSL is a public accounting firm licensed by the State of California Department of Consumer Affairs as a Public Accounting Partnership. Additionally, we are members of the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants. All key members assigned to this engagement are licensed or are in the process of obtaining their license as Certified Public Accountants by the State of California.

INDEPENDENCE

LSL meets the independence requirements set forth by the *Government Auditing Standards*. Our partners have no ownership in any other business organization that currently or will potentially provide services, supplies, materials, or equipment to the County. We annually distribute a listing of our firm's clients to all employees to ensure that any possible independence threats are properly documented and reviewed.

INSURANCE

LSL will maintain the minimum insurance requirements throughout the entire term of the engagement. We have provided evidence of coverage with the submission of our proposal in **Appendix A**, and the actual insurance form will be provided upon the award of contract.

DESK REVIEW / DISCIPLINARY ACTION

There have been no disciplinary actions against our organization since its inception. There have been no litigations against our firm in the past three years. Our Single Audit reports are desk reviewed either by the federal cognizant agency or the State Controller's Office acting as the Oversight Agency. LSL has never had a report rejected by any of these agencies and is highly regarded and recognized by the staff of the State Controller's Office for top-quality reports.

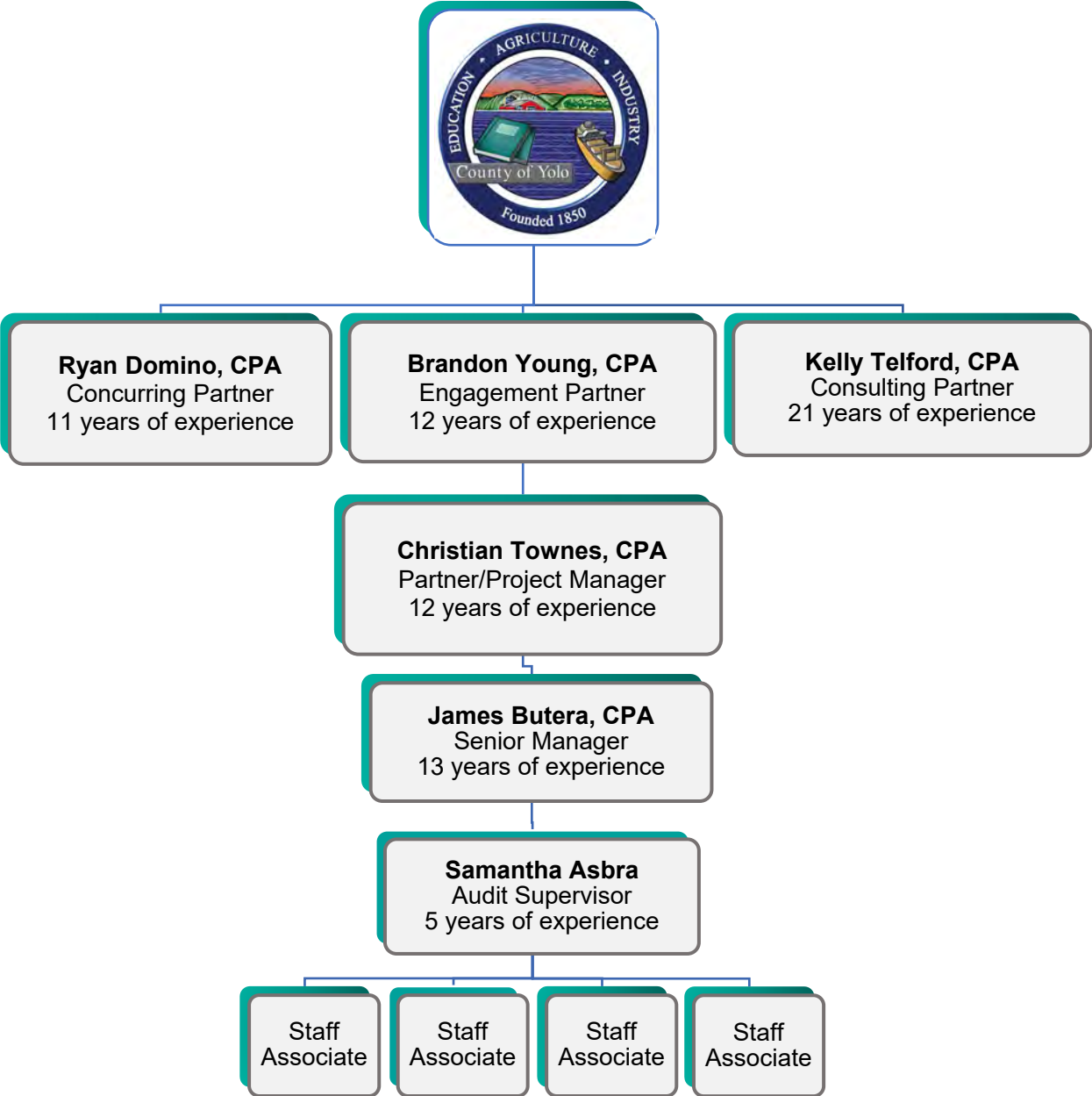
GOVERNMENT AUDITING STANDARDS

Our financial audits are performed in accordance with the Generally Accepted Government Auditing Standards (GAGAS) issued by the Comptroller General of the United States, and Single Audits are performed in accordance with the requirements of the Uniform Guidance. LSL understands our responsibility to perform audits and issue opinions on the County's financial statements as well as its fair presentation. We will also evaluate the County's internal control system and provide recommendations for growth and improvement.

KEY PERSONNEL

The chart below reflects the controls for effectuating timely response and cost effectiveness, along with our proposed lines of responsibility, authority, and communication between the County and the LSL team assigned to this engagement.

ORGANIZATIONAL CHART





**Brandon Young, CPA
Engagement Partner**

Brandon is an expert in governmental accounting and auditing and trains our government team on the proper implementation of new GASB pronouncements, ensuring that our clients receive the highest level of service and expertise. Brandon was recently appointed to the AICPA State and Local Government Expert Panel, further demonstrating his expertise in the field. Brandon also serves on the CalCPA Governmental Accounting and Auditing Committee, specific to the State of California, and he is responsible for numerous white papers and technical clarifications, including those for GASB 68, 75, and 87. His contributions to this committee have helped to shape the accounting and auditing practices of government organizations in California.



**Christian Townes, CPA
Partner/Project Manager**

Christian has dedicated over 12 years to public accounting, with a focus on governmental services and auditing, including federal grant compliance. She has a strong background in navigating the complexities of GASB regulations, ensuring compliance and accuracy in financial processes. Additionally, Christian specializes in Single Audit planning and execution, along with a strategic approach to audit processes. She excels in evaluating and performing Single Audit-specific requirements, including major program determination, audit sampling, and reporting on the compliance of internal controls. As a Partner in LSL's Government Services, Christian takes the initiative to work closely with her clients, troubleshooting their difficulties and developing the best processes that fit their needs.



**Ryan Domino, CPA
Concurring Review
Partner**

Ryan Domino has a strong technical focus and specializes in governmental accounting and auditing. He currently serves as a technical reviewer for the Government Finance Officers Association (GFOA) and regularly presents at our firm's annual GASB Update and at CSMFO's chapter meetings where he presents and trains on the latest GASB pronouncements. Ryan is an expert on Single Audit planning and execution and holds advanced certification from the AICPA. Ryan provides our clients with a competitive advantage as a member of GFOA's Special Review Committee for the Award for Excellence in Financial Reporting and able to provide valuable insights and recommendations to help organizations achieve excellence in financial reporting.

Other key employees who would be assigned to this engagement include James Butera and Samantha Asbra. The audit team will also consist of an additional 3-4 staff auditors for audit fieldwork.

ENGAGEMENT TEAM RESUMES

Team resumes are available in **Appendix B**, providing information on the role and position, their educational background, years and types of experience, and required CPE.

CURRENT LIST OF MUNICIPAL CLIENTS

A current list of municipal clients can be found in **Appendix C**, which lists some of LSL’s most significant engagements performed within the last five (5) years. These engagements are similar to the one described in this request for proposal, including those whose budgets exceed \$250,000,000.

GFOA AWARD PROGRAM

LSL understands the significance of obtaining and maintaining the Certificate of Excellence in Financial Reporting from the GFOA. We have prepared financial statements and footnote disclosures for many of our local government clients who have received this award. Our governmental partners, managers, and seniors are closely involved in the preparation of these reports. Clients currently receiving the GFOA award are also noted in Appendix C.

SINGLE AUDIT EXPERIENCE

Our firm has extensive experience in performing Single Audits for local government agencies under the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, Audit Requirements of Federal Awards (Uniform Guidance), and the United States Office of Management and Budget (OMB). Appendix C includes a list of government audit clients for which a Single Audit has been performed in the last fiscal year. The table below highlights recent examples of federal programs audited by LSL.

Federal Granting Agency	AL #	Name of Program
U.S. Department of Agriculture	10.557	Special Supplemental Nutrition Program for Women, Infant, and Children
U.S. Department of Housing & Urban Development	14.195	Section 8 Housing Assistance Payment Program
U.S. Department of Housing & Urban Development	14.218	Community Development Block Grants/Entitlement Grants
U.S. Department of Housing & Urban Development	14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii
U.S. Department of Housing & Urban Development	14.239	HOME Investment Partnerships Program
U.S. Department of Housing & Urban Development	14.856	Lower Income Housing Assistance Program Section 8 Moderate Rehabilitation
U.S. Department of Housing & Urban Development	14.871	Section 8 Housing Choice Vouchers
U.S. Department of Transportation	20.106	Airport Improvement Program
U.S. Department of Transportation	20.205	Highway Planning and Construction
U.S. Department of Transportation	20.507	Federal Transit Formula Grants
U.S. Department of Treasury	21.019	Coronavirus Relief Fund (CRF)
U.S. Department of Treasury	21.027	Coronavirus State and Local Fiscal Recovery Funds (SLFRF)
U.S. Environmental Protection Agency	66.458	Capitalization Grants for Clean Water State Revolving Funds
U.S. Department of Health and Human Services	93.563	Child Support Enforcement
U.S. Department of Health and Human Services	93.667	Social Services Block Grant
U.S. Department of Health and Human Services	93.676	Unaccompanied Alien Children Program
U.S. Department of Health and Human Services	93.778	Medical Assistant Program - Medicaid Cluster
U.S. Department of Homeland Security	97.036	Disaster Grants- Public Assistance (Presidentially Declared Disasters)
U.S. Department of Homeland Security	97.067	Homeland Security Grant Program

LSL TEAM RESOURCES

Our governmental staff consists of three (3) Partners, two (2) Senior Managers, three (3) Managers, three (3) Supervisors, and nineteen (19) Professional Staff. Proposed team members will be available for one hundred eighty (180) days from the proposal due date. LSL will promptly notify the County of any changes in key personnel prior to award.

Staff Continuity

To ensure the quality of our staffing, we have established firm policies that prioritize the continuity of engagement teams, except in cases where an employee has left the firm or has been promoted. In the event of any changes in staffing at the Manager position and above, LSL will first seek written permission from the County.

Quality of Staff Assurance

LSL is committed to providing the County with a stable and experienced team that is dedicated to delivering a high-quality audit and exceptional service. We understand the importance of maintaining a strong and reliable team throughout the engagement, and we will work closely with the County to ensure that any staffing changes are handled with minimal disruption to the continuity of the engagement.

Continuing Education

At LSL, we strongly emphasize professional development and continuing education to ensure that our team members are up to date on the latest developments in governmental accounting and auditing. As a firm policy, all LSL government staff are required to complete a minimum of 40 hours of continuing education every year, with at least 24 hours in governmental accounting and auditing in a two-year period. Our educational programs are designed to provide our team members with the knowledge and skills necessary to deliver high-quality services to our clients. We offer a variety of training opportunities, including those provided by CalCPA, AICPA, Government Audit Quality Center, and GFOA.

EDUCATION & TRAINING FOR THE COUNTY

LSL regularly leads seminars and training courses on introductory governmental accounting, preliminary views on financial reporting, internal control risk assessments, and all GASB updates and best practices, which are made available to our clients for additional information and continued support. These will be opportunities made available through our firm to the County, providing continuing professional education (CPE) to the County's staff and other professional accountants, as appropriate.

Additionally, the LSL team assigned to this engagement will proactively communicate any governmental accounting changes that impact the presentation, scope, or disclosure of the County's financial reports.

ADDITIONAL RESOURCES

The LSL team is comprised of top talent within the industry with comprehensive experience beyond governmental audit, accounting, and advisory services. When you partner with LSL, you gain access to the experience, knowledge, and resources of our entire team, including our consulting and technology teams. Tap into our team of industry & product experts for your full-service consulting, staffing, and financial report automation solutions. We are committed to providing the guidance, tools, and services that foster lifelong success for your finance team.



**Kelly Telford, CPA
Consulting Partner**

Kelly brings a wealth of experience in both public accounting and local government to her role as a Partner in LSL's Consulting Services. Her practical recommendations are instrumental in helping our audit staff and clients achieve high-quality and efficient audits while providing valuable feedback for organizational improvements. With prior roles as Finance Director for the City of Costa Mesa and the City of Seal Beach, Kelly has a proven track record of conducting numerous presentations focusing on GASB 87 and 96 and assisting clients in implementing these standards. Beyond her expertise in GASB standards, Kelly excels in helping agencies overcome internal control challenges, completing year-end close procedures, and serving as an outsourced Finance Director.



**Gail Gray, CPA
Technology Partner**

Gail is a well-established expert in governmental accounting and finance technology. As a Partner in LSL's Technology Consulting Services, Gail has over 20 years of experience in training, mentoring, and automating finance teams. Gail specializes in process automation consulting, software implementation, customization, and robotic process automation (RPA), leveraging technology and automation for accounting, auditing, and financial reporting. With her extensive background in governmental accounting, Gail uniquely enables LSL to offer top-tier implementation services for government-specific financial management solutions. Gail and her team provide exceptional training and ongoing support, while ensuring that our software partners also uphold high standards and provide high-quality service.

EXHIBIT C – AUDIT METHODOLOGY, APPROACH & USE OF INFORMATION TECHNOLOGY TOOLS

PROJECT MANAGEMENT METHODOLOGY

The LSL team holds itself to a high standard for timely delivery and effective communication of key milestones. We recognize the importance of being responsive and communicative with our clients, and we are committed to providing frequent status reports to the County during the audit fieldwork period, summarizing the results and progress of the audit. Additionally, the LSL team will be available on a day-to-day basis to address any questions or concerns that may arise

throughout the engagement. Areas of concern and potential findings will be communicated to the County as soon as they are discovered to mitigate any surprises throughout the audit.

At the beginning of the engagement, we will hold a planning meeting with you to determine the timeline, expectations, and desired outcome of the agreement on the issuance of financial statements. Throughout the process, we will have periodic meetings with you to provide updates and discuss progress. LSL will work closely with the County to develop an audit plan and timeline to ensure compliance and timely deliverables.

As part of the Scope of Services and time requirements, we assume that the County will provide all necessary information needed to complete the financial statement and single audits. LSL will proactively identify and communicate any pending information from the County that could hinder our ability to complete the objectives of the engagement on time.

LSL also acknowledges under the time requirements that the County will have closed its books and will present LSL with general ledger balances that are auditable before the start of fieldwork.

PROPOSED WORK PLAN

At LSL, we use a governmental audit program that will be tailored to the County's operations to accommodate its specific circumstances and organizational structure. LSL's audit programs are organized by financial statement category, which we believe is the most effective and efficient approach to substantially reduce the risk of omitting important procedures.

Our approach is designed to increase audit efficiency by linking financial statement assertions, audit objectives, and procedures that are fundamental to most governmental audit engagements. Our audit services will be divided into three successive segments, as detailed below.

- Segment 1 – Planning and Obtaining an Understanding
- Segment 2 – Financial Audit Testing
- Segment 3 – Conclusion

Segment 1 – Planning and Obtaining an Understanding

LSL will provide an annual audit communication letter, engagement letter, and Government Audit Quality Center Information letter. The audit communication letter is to be provided to the County's Council and/or Board of Directors and, if requested, can be communicated orally to those charged with governance, where we will discuss planning stages, responsibilities of the County's Council and/or Board of Directors, Auditors, and Management, and provide an opportunity to communicate with us as the auditors.

An entrance conference will be scheduled prior to the agreed-upon week of interim testing to ensure that the transition to new auditors is as seamless as possible. Discussions in this meeting include, but are not limited to, an understanding of reports and key milestones for deliverables, prior audit reportable conditions and issues, and "Prepared by Client" (PBC) schedules.

A trial balance is requested for our planning meeting to assist the LSL team in obtaining knowledge of economic conditions, industry elements, and new standards that may affect the County. We will compile a list of PBC items based on our review of the prior year's financial statements and the gathered information that will be provided to the County one month prior to testing or earlier if requested. We operate on a paperless software system and provide a secured cloud-based portal for all clients. The County will have a separate folder that can be customized to organize, and upload requested schedules, support documents, etc.

After interim testing, we will hold an exit meeting to discuss potential weaknesses, if any, and provide feedback for improvements or valuable information gathered from any outside clientele that would benefit the County.

Segment 2 – Financial Audit Testing

Based on the information gathered thus far, we will utilize a customized audit program based on the risk assessment developed during our assessment of the County's internal controls and *Government Auditing Standards*. The primary benefit of a tailored program is a focused set of procedures to address relevant areas. We believe that this approach is both effective and efficient and is critical to compliance with other material laws and regulations.

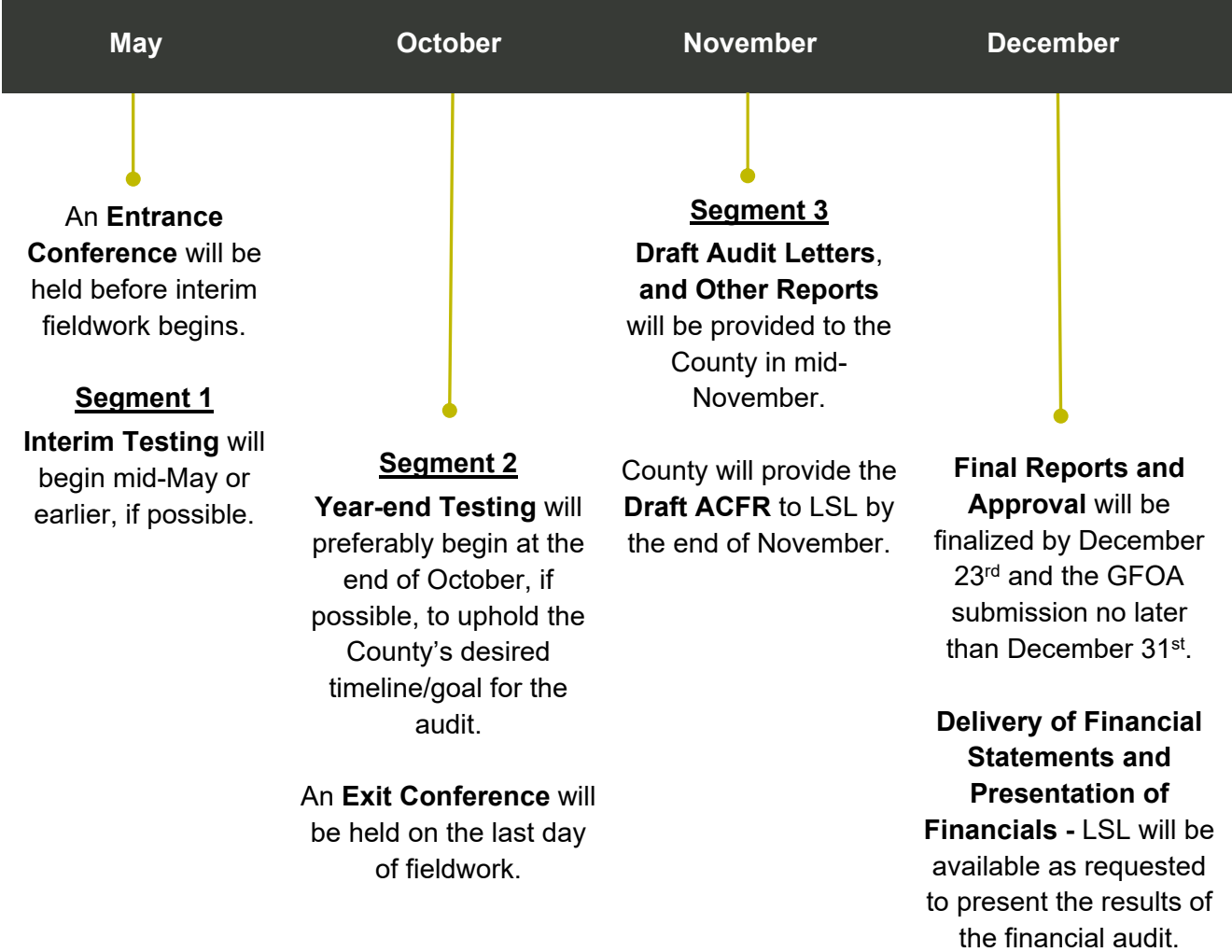
We will annually compile another customized PBC list for the year-end testing provided at least one month prior or earlier if requested. We will request trial balances from the County for our analytical review to be provided one week before testing is scheduled to commence. Year-end testing will include testing of the balance sheet, revenue and expenditures accounts, confirmation of selected balances, analytical procedures, evaluation of the internal controls, and preparation of reports and letters.

Segment 3 – Conclusion

Based on our year-end exit meeting we will discuss a plan to finalize the financial statements according to the timetable of the County. We will schedule dates for the initial and final drafts including time for LSL's and the County's review and approval of the financial statements. This period will also account for review by the engagement partner and quality assurance or concurring partner. After the review and receipt of the signed Representation Letter from the County, LSL will provide the final report.

PROPOSED TIMETABLE

LSL assumes, under the time requirements, that the County will have closed its books and will present the LSL team with auditable general ledger balances prior to the start of fieldwork. A preliminary timeline is provided on the following page, displaying the key segmentation of the audit, report schedule, and related deliverables.



LEVEL OF STAFF ASSIGNED AND NUMBER OF HOURS TO BE ASSIGNED

Segment/Task	TOTAL PROPOSED HOURS					
	Partners	Senior Manager	Supervisor	Staff	Clerical	Total
Audit of County's Financial Statements						
Interim test work	0	0	40	80	0	120
Year-End test work	0	0	80	270	0	350
Report/Review/Supervision	60	70	0	0	10	140
Subtotal	60	70	120	350	10	610
Single Audit*						
Test work	0	0	0	70	0	70
Report/Review/Supervision	10	20	30	0	5	65
Subtotal	10	20	30	70	5	135
Audit of County Treasury						
Test work	0	0	15	30	0	45
Report/Review/Supervision	5	10	0	0	5	20
Subtotal	5	10	15	30	5	65
Audit of Schedules of Employer Allocations						
Test work	0	0	15	30	0	45
Report/Review/Supervision	5	10	0	0	5	20
Subtotal	5	10	15	30	5	65
GANN Limit Agreed-Upon Procedures						
Test work	0	0	0	2	0	2
Report/Review/Supervision	0	1	1	0	1	3
Subtotal	0	1	1	2	1	5
Compile and Prepare County's ACFR (optional)						
Test work	0	0	0	0	0	0
Report/Review/Supervision	10	30	50	0	10	100
Subtotal	10	30	50	0	10	100
TOTAL PROPOSED HOURS:	90	141	231	482	36	980

*Hours proposed are for three (3) major programs.

APPROACH TO SELECTING SAMPLE SIZES

For tests of controls, we use audit sampling. Tests of controls are procedures directed towards determining the effectiveness of the design or operation of an internal structure policy or procedures. Audit sampling is typically used for tests of controls and compliance that involve the inspection of documents and reports indicating the performance of the applicable policy or procedures and compliance with the applicable laws and regulations. Sample sizes vary based on the population and risk-based calculations.

TYPE AND EXTENT OF ANALYTICAL PROCEDURES

For the audits of the financial statements, we will use analytical procedures as an overall review of the financial information in the preliminary and final stages of the audits. These procedures are designed to assist us in planning our audits and in assessing the propriety of the conclusions reached and evaluating the overall financial statement presentation.

The procedures to be utilized consist of determining expectations for changes to significant revenue, expenditure, and balance sheet accounts, reading the financial statements and related notes, reviewing the budget and related material, and focusing on overall relationships within the financial statements.

Once determined, these are reviewed to evaluate if the changes appear reasonable or require further analysis. For all significant differences, explanations are obtained as to why the situation occurred and additional substantive procedures may be applied, and related evidence is gathered to resolve concerns and questions.

DRAWING AUDIT SAMPLES FOR COMPLIANCE

The sampling procedures test the operating effectiveness of an internal control structure policy or procedure by determining how the policy or procedure was applied, the consistency with which it was applied during the audit period, and by whom it was applied. We will draw samples for disbursements, receipts, and payroll when applicable. Each document selected will be tested for various attributes that are designed to verify compliance with different aspects of internal controls and applicable laws and regulations. Additionally, each sample item will be tested for coding to the proper accounts and posting to the general ledger.

LSL'S APPROACH TO UNDERSTANDING THE COUNTY'S INTERNAL CONTROL STRUCTURE

LSL will perform procedures as required by SAS 122-125 to obtain an understanding of the County and its environment along with assessing the risks of material misstatements in order to gain insight into the internal control structure over the financial statements. Our review will encompass various areas such as financial reporting, cash, revenues and receivables, utility billing, expenses, accounts payable, payroll, capital assets, long-term debt, and grant reporting. We will issue a management letter (SAS 115 Letter) that identifies any significant deficiencies and/or material weaknesses found as required by the Government Auditing Standards.

Throughout the year, LSL will conduct interviews with the management of finance and responsible parties of each audit section to understand the processes and controls through observation and discussions. We will also perform sampling transactions as part of a “walk-through” process to verify that the system of control is functioning as per the policies and procedures.

DETERMINING LAWS AND REGULATIONS SUBJECT TO AUDIT TEST WORK

The Laws and Regulations that will be subject to audit test work are determined by the applicable laws, regulations, contracts, and grant agreements which we identify through the understanding we obtain of the County and our extensive experience with other governmental entities.

WORKING PAPER RETENTION AND ACCESS

All working papers and reports will be retained at LSL’s expense for a minimum of five (5) years unless otherwise notified in writing by the County of the need to extend that retention period. Upon written request, LSL will make working papers available to parties designated by the County. Furthermore, we will respond to the reasonable inquiries of successor auditors and allow them to review working papers relating to matters of continuing accounting significance.

ANTICIPATION OF POTENTIAL AUDIT PROBLEMS

Outside of the complexities that arise with the implementation of GASB pronouncements, LSL does not anticipate any audit problems or conflicts in the performance of the services requested in this RFP. Our approach is to partner with our clients to provide information, training, and the resources necessary to successfully implement any new changes in accounting principles.

As previously mentioned, LSL assumes that the County will provide all necessary information to complete the financial statements, single audits, and all related reports. The LSL team assigned to this engagement will help identify and communicate any pending information needed from the County that may hinder the engagement’s objectives and timely completion. Additionally, LSL assumes that the County will have closed its books and present auditable general ledger balances.

EXHIBIT D – PEER REVIEW

Our firm has participated in the AICPA Peer Review Program since its inception. All of LSL’s peer reviews have covered governmental engagements and have received *pass* ratings. Our most recent peer review, conducted by Spafford and Landry CPAs, is provided on the following pages.



Patrick D. Spafford, CPA
Todd C. Landry, CPA

Licensed by the California Board of Accountancy
Member: American Institute of Certified Public Accountants

Report on the Firm's System of Quality Control

To Lance, Soll & Lunghard, LLP
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Lance, Soll & Lunghard, LLP (the firm) in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of the applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and employee benefit plan audits.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Lance, Soll & Lunghard, LLP in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)*, or *fail*. Lance, Soll & Lunghard, LLP has received a peer review rating of *pass*.

Spafford & Landry, Inc.

March 30, 2023

LSL'S STANDARD HOURLY BILLING RATES

Position	2023/24	2024/25	2025/26	Optional 2026/27	Optional 2027/28
Partner	\$360	\$371	\$383	\$395	\$407
Senior Manager	\$270	\$279	\$288	\$297	\$306
Manager	\$230	\$237	\$245	\$253	\$261
Supervisor	\$200	\$206	\$213	\$220	\$227
Senior	\$180	\$186	\$192	\$198	\$204
Experienced Staff	\$150	\$155	\$160	\$165	\$170
Staff	\$130	\$134	\$139	\$144	\$149
Clerical	\$110	\$114	\$118	\$122	\$126

The quoted fees above include a standard 3% increase year-over-year. However, this percentage increase will be compared to the CPI indicator each year and will be adjusted if that amount exceeds 3%. The higher of the 3% or CPI indicator will be used each year.

ADDITIONAL SERVICES

If it should become necessary for the County to request LSL to render any additional services to either supplement the services requested in this RFP or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if outlined in a written addendum to the agreement, executed by both LSL and the County.

MANNER OF PAYMENT

Progress payments will be made on the basis of hours of work completed during the course of the engagement and out-of-pocket expenses incurred in accordance with the firm's proposal. Interim billings shall cover a period of not less than a calendar month. The final ten percent (10%) of the total all-inclusive maximum price will be paid upon delivery of the firm's final reports.

EXHIBIT F – REFERENCES

The following references highlight our experience in providing professional audit services to other governmental organizations of similar size and scope as Yolo County. We invite you to contact them to gain insight into our working relationships and quality of service.

County of Sutter	
Contact	Nathan Black, Auditor-Controller
Email Address	nblack@co.sutter.ca.us
Address	1160 Civic Center Blvd., Suite D Yuba City, CA 95993
Telephone	(530) 822-7127
Dates of Service	2019 – present
Scope of Work	Audit of the County's ACFR and Single Audit.

City of Roseville	
Contact	Dennis Kaufman, Assistant City Manager/CFO
E-mail Address	dkauffman@roseville.ca.us
Address	311 Vernon St. Roseville CA 95678
Telephone	916-774-5313
Dates of Service	2021 – present
Scope of Work	Audit of the City's ACFR which receives the GFOA award; Single Audit; compliance audit and FS preparation for City's Water & Electric Utility, Environmental Utilities, OPEB Trust, Natural Gas Financing Authority, "Bizz Johnson" Highway Interchange JPA; AUP: City's two golf courses; GANN Limit; State Controller Reports: NGFA, SPWA, Transit

City of Riverside	
Contact	Nancy Garcia, Controller
E-mail Address	ngarcia@riversideca.gov
Address	3900 Main Street Riverside, CA 92522
Telephone	951-826-5466
Dates of Service	2019 – 2024
Scope of Work	Audit of the City's ACFR, which receives the GFOA award; Single Audit; audit of City's Water and Electric Utilities; audit of City's public financing authority's financial statements; compliance audit and preparation of the City's AQMD Fund's financial statements; compliance audit of City's Successor Agency; and performance of AUP over City's Gann Appropriations Limit Calculation and NTD reporting.

**Yolo County
Independent Audit Services
RFP#GSDRFPKK2301**

**SIGNATURE PAGE
Exhibit "G"**

Signature by the Offerer attests that the Offerer has read, understands, and agrees to all instructions, terms, conditions, specifications and addenda set forth in this request. Signature furthermore signifies that all prices and terms submitted for the said product(s) and/or services are accurate and shall be honored for the length of time indicated in the request.

All paper bids must be manually signed in ink in the appropriate space below. If submitting electronically via BidSync, print name of "Authorized Person" in the space provided for signature.

I certify, under penalty of perjury, that I have the legal authorization to bind the firm hereunder:

For clarification of this offer, contact:

Lance, Soll & Lunghard, LLP
Company Name

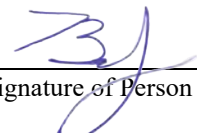
Name: Brandon Young, CPA

2151 River Plaza Dr., Suite 150
Address

Title: Partner

Sacramento CA 95833
City State Zip

Phone: (916) 503-9691


Signature of Person Authorized to Sign

Fax: _____

Brandon Young, CPA
Printed Name

Email: Brandon.Young@lslcpas.com

Partner
Title

February 2, 2024
Date

Exhibit "H"
Non-Collusion and Non-Conflict of Interest Statement
Independent Audit Services

RFP#GSDRFPKK2301

I, Brandon Young, CPA, am the
(Name)
Partner of Lance, Soll & Lunghard, LLP.
(Position Title) (Company)

The term "**Offeror**", as used herein, includes the individual or business entity submitting the Offer and for the purpose of this Affidavit includes the directors, officers, partners, managers, members, principals, owners, agents, representatives, employees, other parties in interest of the Offeror, and anyone or any entity acting for or on behalf of the Offeror, including a subcontractor in connection with this Offer.

1. **Anti-Collusion Statement.** The Offeror has not in any way directly or indirectly:
 - a. Colluded, conspired, or agreed with any other person, firm, corporation, offeror or potential offeror to the amount of this Offer or the terms or conditions of this Offer.
 - b. Paid or agreed to pay any other person, firm, corporation, offeror or potential offeror any money or anything of value in return for assistance in procuring or attempting to procure a contract or in return for establishing the prices in the attached Offer or the offer of any other offeror.
2. **Preparation of Solicitation and Contract Documents.** The Offeror has not received any compensation or a promise of compensation for participating in the preparation or development of the underlying Solicitation or Contract documents. In addition, the Offeror has not otherwise participated in the preparation or development of the underlying Solicitation or Contract documents, except to the extent of any comments or questions and responses in the solicitation process, which are available to all offerors, so as to have an unfair advantage over other offerors, provided that the Offeror may have provided relevant product or process information to a consultant in the normal course of its business.
3. **Participation in Decision Making Process.** The Offeror has not participated in the evaluation of offers or other decision making process for this Solicitation, and, if Offeror is awarded a contract hereunder, no individual, agent, representative, consultant, subcontractor or subconsultant associated with Offeror, who may have been involved in the evaluation or other decision making process for this Solicitation, will have any direct or indirect financial interest in the contract, provided that the Offeror may have provided relevant product or process information to a consultant in the normal course of its business.
4. **Present Knowledge.** Offeror is not presently aware of any potential or actual conflicts of interest regarding this Solicitation, which either enabled Offeror to obtain an advantage over other offerors or would prevent Offeror from advancing the best interests of the County in the course of the performance of the Contract.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct:

February 2, 2024

(Date)



(Signature)

EXHIBIT I – EXCEPTIONS
Independent Audit Services
RFP#GSDRFPKK2301

All County Contract requirements by section, subsection or numbered item for which Vendor has stated "Read and do not comply" are considered exceptions and must be documented in this form. Vendor may add additional rows to the table as necessary to include all exceptions taken. If no exceptions were taken, Vendor should write "No Exceptions" under the "Requirement(s) Section Number and Text" for Exception in row number 1.

Exception Number	Requirement(s) Section Number and Text	Describe the Nature of the Exception and Explain how Vendor's Response Still Meets the RFP Requirements
1	No Exceptions	
2		
3		
4		
5		



 Signature of Person Authorized to Sign



Brandon Young, CPA

ENGAGEMENT PARTNER

ACHIEVEMENTS

Brandon is an expert in Governmental Accounting and Auditing, with over 12 years of experience serving a wide range of clients. He was appointed to serve on the prestigious AICPA State and Local Government Expert Panel, with a three-year term beginning in May of 2023, and also has served on the CalCPA Governmental Accounting and Auditing Committee since 2018.

CONTINUING EDUCATION

As a firm policy, all LSL government staff are required to complete a minimum of 40 hours of continuing education every year, with at least 24 hours in governmental accounting and auditing in a two-year period. Brandon meets the requirements for Government Auditing Standards in governmental CPE.

EXPERIENCE

Brandon has performed all phases of governmental audits with numerous presentations to City Councils, Board of Supervisors, Board of Directors, and Audit Committees over the past twelve years. He routinely presents at CSMFO, local chapter meetings and CalSACA on current accounting and auditing material. He also regularly teaches current audit and accounting-related material at LSL training seminars, webinars, and client education workshops and training events.

His work has entailed:

- The preparation of the ACFR for entities involved in CSMFO and GFOA in the U.S.
- Audit review and technical assistance throughout the year to deliver the most up-to-date information with current GASB pronouncements
- Presentation of audit results to Audit Committees or others charged with governance
- Risk assessment and evaluation of internal controls with COSO and Federal Green Book
- Single Audits in accordance with new Uniform Guidance

Memberships

AICPA, AICPA SLG Expert Panel CalCPA, CalCPA State GAA, CSMFO, GFOA

EDUCATION

Bachelor of Arts Degree in Accounting, Magna Cum Laude – Vanguard University

LICENSE

Certified Public Accountant
California

ENGAGEMENTS

City of Chula Vista
City of Citrus Heights
City of Dixon
City of Lodi
City of Galt
City of Livingston
City of Menlo Park
City of Newark
City of Pasadena
City of Pleasanton
City of Riverside
City of Roseville
City of Santa Monica
City of Shafter
Coachella Valley Water District
County of Placer
County of Nevada
County of Sutter
County of Yolo
East Bay Municipal Utility District
GDPUD
Inland Empire Utilities Agency
Monterey Peninsula Airport District
Orange County Water District
San Joaquin Council of Gov.
Santa Clarita Valley Water Agency
Union Sanitary District



Ryan Domino, CPA

CONCURRING PARTNER

ACHIEVEMENTS

Ryan currently serves as a technical reviewer for the Government Finance Officers Association (GFOA) and has been a presenter for CSMFO's annual conference and various chapter meetings. He has been involved in teaching current audit and accounting-related material at LSL's in-house training seminars and annual GASB Updates.

CONTINUING EDUCATION

As a firm policy, all LSL government staff are required to complete a minimum of 40 hours of continuing education every year, with at least 24 hours in governmental accounting and auditing in a two-year period. Ryan meets the requirements for Government Auditing Standards in governmental CPE.

EXPERIENCE

Ryan has over 11 years of experience in governmental auditing including financial statement audits, preparation of Annual Comprehensive Financial Reports, Housing Successor compliance audits, TDA compliance audits, Single Audits, Federal Student Financial Aid audits, and various consulting and agreed-upon procedures projects.

Ryan is one of the firm's leaders in ensuring audit quality control and Government Practice training for staff. He is a regular presenter at the firm's annual GASB Update where he has presented training to our clients on the latest GASB pronouncements and has been a presenter for CSMFO's chapter meetings and the annual CSFMO Conference.

Some of his presentations have covered:

- General auditing in accordance with GAGAS
- Accounting for capital assets
- GASB Statement Nos. 89, 90, 91, and 94

MEMBERSHIPS

AICPA, CalCPA, CSMFO, GFOA

EDUCATION

Bachelor of Arts Degree in Business Administration with an emphasis in Accounting – California State University, Fullerton, 2012

LICENSES

Certified Public Accountant:
California
Texas

AUDIT ENGAGEMENTS

City of Agoura Hills
City of Burbank
City of Carlsbad
City of Cathedral City
City of Chino Hills
City of Chula Vista
City of Fullerton
City of Indio
City of Lompoc
City of Monrovia
City of Moorpark
City of Oceanside
City of Orange
City of Palm Desert
City of Pleasanton
City of Rosemead
City of San Juan Capistrano
City of Santa Monica
Ontario International Airport
Orange County Fire Authority
Orange County Water District
Orchard Dale Water District
Rainbow Municipal Water District
San Bernardino Muni. Water Dept.
Three Valleys Muni. Water Dist.
United Water Conservation District
Yorba Linda Water District



Kelly A. Telford, CPA

CONSULTING PARTNER

ACHIEVEMENTS

Kelly has developed her expertise in accounting and auditing, financial forecasting, budget development, public utilities, investment management, grant management, human resources, and information technology. She has taught classes for GFOA and has presented at annual conferences for CSMFO and GFOA. She is a respected leader in public finance and is known for being a change agent and thought leader in organizational strategy.

CONTINUING EDUCATION

As a firm policy, all LSL government staff are required to complete a minimum of 40 hours of continuing education every year, with at least 24 hours in governmental accounting and auditing in a two-year period. Kelly meets the requirements for Government Auditing Standards in governmental CPE.

EXPERIENCE

Kelly has over 20 years of experience working both in and with government agencies including counties, cities, successor agencies, special districts, and Native American tribes and tribal casinos. She served as a Director of Finance/City Treasurer for the cities of Seal Beach and Costa Mesa and has served as the Director of Financial Management for the Los Angeles County Community Development Agency. She has also been an auditor and consultant for 14 years specializing in the audits of government agencies.

Her work has entailed:

- Implementation of month-end and year-end close procedures, and preparation of the ACFR submissions for the GFOA award
- Implementation of new ERP systems, including PeopleSoft, Incode and QuickBooks.
- Audit review and technical assistance to deliver the most up-to-date information with current GASB pronouncements
- Presentations to City Councils, Board of Supervisors, Boards of Directors, and Audit Committees
- Technical reviewer for the Government Finance Officers Association (GFOA) Certificate of Excellence in Financial Reporting and the Distinguished Budget Presentation Award Program
- Serves on the CSMFO Professional Standards Committee

MEMBERSHIPS

AICPA, CalCPA, CSMFO, GFOA, TML (Texas Municipal League), GFOA-T (GFOA of Texas)

EDUCATION

Bachelor of Arts, Accounting – California State University, Fullerton

LICENSE

Certified Public Accountant:
California
Texas

CONSULTING ENGAGEMENTS

City of Manteca, CA
City of Marfa, TX
City of Moses Lake, WA
City of Rancho Cucamonga, CA
City of Redondo Beach, CA
City of Tustin, CA
City of Winters, CA
County of Hidalgo, TX
County of San Bernardino, CA
Georgetown Divide Public Utilities
District, CA
Pomona Valley Transportation
Authority, CA
Pueente Hills Habitat Preservation
Authority, CA
Yolo County Public Agency Risk
Management Insurance Auth., CA

AUDIT ENGAGEMENTS

City of Barstow
City of Downey
City of Inglewood
City of Irwindale
City of Lake Elsinore
City of Manhattan Beach
City of Palm Desert
City of Redondo Beach
City of Shafter
Mesa Water District
Ontario International Airport Auth.



Christian Townes, CPA

PARTNER / PROJECT MANAGER

ACHIEVEMENTS

With over 12 years of experience in public accounting, Christian brings a strong focus on governmental services and auditing, including federal grant compliance. She has a strong background in navigating the complexities of GASB regulations, ensuring compliance and accuracy in financial processes. Additionally, she specializes in Single Audit planning and execution and excels in evaluating requirements, including major program determination, audit sampling, and internal control compliance.

CONTINUING EDUCATION

As a firm policy, all LSL government staff are required to complete a minimum of 40 hours of continuing education every year, with at least 24 hours in governmental accounting and auditing in a two-year period. Christian meets the requirements for Government Auditing Standards in governmental CPE.

EXPERIENCE

She has performed all phases of our government audits, including special districts, ACFR audits, and Single Audits.

Her work has entailed:

- Assisting in the preparation of the Annual Comprehensive Financial Report
- Performing analytical and substantive audit procedures on account balances
- Planning the nature, timing, and extent of procedures involved in the audit process audits in accordance with the provisions of Government Auditing Standards and the provisions of the Single Audit Act and the Uniform Guidance
- Assisting clients with the preparation and review of GASB related journal entries, including implementation of GASB 87 and 96.

MEMBERSHIPS

AICPA, GFOA, CSMFO

EDUCATION

Bachelor of Science in Accounting with a minor in Economics –
The College at Brockport, State University of New York

A.S. in Business Administration – Genesee Community College

LICENSE

Certified Public Accountant
New York

ENGAGEMENTS

Bay Area Clean Water Agencies
City of Citrus Heights
City of Diamond Bar
City of Dixon
City of Escalon, TDA
City of Galt
City of Lathrop, TDA
City of Lodi, TDA
City of Ripon, TDA
City of Shafter
City of Stockton, TDA
City of Tracy, TDA
City of Vacaville
City of Vallejo
County of Sutter
DSRSD-EBMUD Recycled Water
Authority
East Bay Municipal Utility District
Freeport Regional Water Project
Monterey One Water
San Joaquin COG
San Joaquin Rail Commission, TDA
San Joaquin Transit District, TDA
San Joaquin County, TDA
Santa Clarita Valley Water Agency
Sutter County
Upper Mokelumne River Watershed Au



James Butera, CPA

SENIOR MANAGER

ACHIEVEMENTS

James was previously a Director of Finance at a regional municipality in New York. He brings his experience in financial audits, Single Audits, ACFR, and financial statement preparation, plus in-depth knowledge of GASB implementation consulting, bookkeeping consulting, and Controller consulting services.

CONTINUING EDUCATION

As a firm policy, all LSL government staff are required to complete a minimum of 40 hours of continuing education every year, with at least 24 hours in governmental accounting and auditing in a two-year period. James meets the requirements for Government Auditing Standards in governmental CPE.

EXPERIENCE

James has performed all phases of our government audits, including cities, counties, and special districts for their ACFR and Single Audits.

His work has entailed:

- Assisting in the preparation of the Annual Comprehensive Financial Report
- Performing analytical and substantive audit procedures on account balances
- Planning the nature, timing, and extent of procedures involved in the audit process audits in accordance with the provisions of Government Auditing Standards and the provisions of the Single Audit Act and the Uniform Guidance
- Assisting clients with the preparation and review of GASB 68, 75, and 84 journal entries
- Review of capital assets, debt service, and federal and state award schedules

MEMBERSHIPS

CalCPA, GFOA

EDUCATION

Bachelor of Science & MBA in Accounting –
St. John Fisher University

LICENSE

Certified Public Accountant –
New York

ENGAGEMENTS

Chino Hills Community Foundation
City of American Canyon
City of Batavia, NY
City of Chino Hills
City of Chula Vista
City of Geneva, NY
City of Livingston
City of Newark
City of Palm Desert
City of Pleasanton
City of Rialto
City of Rochester, NY
City of Rosemead
County of Genesee, NY
County of Sutter
County of Yolo
Jamestown Board of Public Utilities
Rochester City School District



Samantha Asbra, MSA

AUDIT SUPERVISOR

ACHIEVEMENTS

AICPA Intermediate Single Audit Certificate

CONTINUING EDUCATION

As a firm policy, all LSL government staff are required to complete a minimum of 40 hours of continuing education every year, with at least 24 hours in governmental accounting and auditing in a two-year period. Samantha meets the requirements for Government Auditing Standards in governmental CPE.

EXPERIENCE

During her time with the firm, Samantha has progressed in an outstanding manner. She has performed all phases of our government audits, including water districts, other special districts, ACFR audits, successor agency audits and Single Audits.

Her work has entailed:

- Assisting in the preparation of the Annual Comprehensive Financial Report (ACFR)
- Performing analytical and substantive audit procedures on account balances
- Planning the nature, timing and extent of procedures involved in the audit process
- Assisting clients with the preparation and review of GASB 68, 75, and 84 journal entries
- Review of capital asset, debt service, federal and state award schedules

EDUCATION

Master of Science Degree in Accountancy –
Saint Mary's College of California

Bachelor of Science in Business Administration, Accounting –
Drexel University

ENGAGEMENTS

City of Dixon
City of Livingston
City of Lodi
City of Menlo Park
City of Newark
City of Pleasanton
City of Roseville
City of Vacaville
City of Vallejo
City of Woodland
County of Sutter
County of Yolo
Covered California
Georgetown Divide Public Utility Dist.
Monterey One Water
Monterey Peninsula Airport District
San Joaquin Council of Governments
Union Sanitary District

APPENDIX C – CURRENT LIST OF MUNICIPAL CLIENTS

Current List of Municipal Clients

Client	Contact Person	Services	Years	Phone
* Agoura Hills	Mr. D. Ibanez, Director of Finance	F, S	8	818-597-7312
* Barstow	Ms. H. Riley, Admin Services Manager	F, S	3	760-255-5115
* Big Bear Lake	Ms. K. Ent, Director of Government Services	F, S	25	909-866-5831
* Burbank	Mr. C. Wood, Deputy Finance Director	C, F, S	12	818-238-5487
Canyon Lake	Mr. C. Mann, City Manager	F	28	909-244-2955
* Carlsbad	Mr. Z. Korach, Finance Director	F, S	2	442-339-2127
* Cathedral City	Mr. K. Biersack, Financial Services Director	F, S	13	760-770-0378
* Chino Hills	Ms. C. Buhagiar, Finance Director	F, S	26	909-364-2600
* Chula Vista	Ms. S. Schoen, Director of Finance	F, S	9	619-409-3818
* Citrus Heights	Mr. A. Preciado, Accounting Manager	F, S	4	916-727-4705
* Citrus Heights Water District	Ms. A. Liu, Director of Admin Services	F, U	2	916-735-7703
* Cypress	Ms. D. Mullally, Assistant Finance Director	F, S	6	714-229-6700
* Diamond Bar	Mr. J. Jacobsen, Finance Director	F, S	13	909-839-7051
* Dixon	Ms. K. Zawadzki, Director of Finance	F, S	9	707-678-7000
* Downey	Mr. S. Hannah, Finance Director	F, S	8	562-904-7265
* East Bay Municipal Utility District	Ms. S. Skoda, Director of Finance	F, U	5	510-847-0018
* Eastern Municipal Water District	Ms. W. Garriz, Controller	F, S, U	2	951-928-3777
* Fullerton	Ms. T. Smart, Fiscal Services Manager	C, F, S	12	714-738-3139
* Galt	Mr. M. Boring, Finance Director	F, S	6	209-366-7140
Georgetown Divide Public Utility District	Ms. J. Buckle, Accounting Manager	C, F, S, U	6	530-333-4356
Grand Terrace	Ms. C. Clayton, Senior Accountant	F	9	909-824-6621
* Indio	Ms. S. Lopez, Finance Manager	F, S	7	760-541-4237
Inglewood	Ms. L. Gomez, Accounting Manager	F, S	8	310-412-5127
* Irwindale	Mr. K. Borhani, Finance Director/City Treasurer	F	28	626-430-2221
Livingston	Mr. H. Bains, Senior Accountant	F, S	2	209-394-5550
* Lodi	Ms. M. Munoz, Accounting Manager	F, S	1	209-333-6700
* Lompoc	Ms. C. Donnelly, Management Services Director	F, S	2	805-875-8283
* Malibu	Ms. R. Feldman, City Manager	F, S	19	310-456-2489
* Manhattan Beach	Mr. S. Charelian, Finance Director	F, S	18	310-802-5553
* Monrovia	Ms. B. Bullis, Director of Administrative Services	F, S	22	626-932-5510
* Monterey One Water	Mr. F. Marsh, Chief Financial Officer	F, S, U	9	831-645-4623
Monterey Peninsula Airport District	Mr. M. Wilson, Controller	F, S	5	831-648-7000 x201
* Moorpark	Ms. Y. Cuning, Director of Finance	F, S	5	805-517-6213
* Newark	Ms. K. Lee, Finance Director	F	5	510-578-4288
* Oceanside	Ms. J. Moya, Financial Services Director	F, S	14	760-435-3887
Ontario International Airport	Ms. K. Snow, Finance Manager	F, S	6	714-415-9636
* Orange	Ms. T. Nguyen, Director of Finance	F, S	2	714-744-5500
* Orange County Fire Authority	Ms. G. Cheung, Accounting Manager	F, S	4	714-573-6000
* Orange County Water District	Mr. R. Fick, CFO/Treasurer	F, S, U	2	714-378-3200
Orchard Dale Water District	Mr. R. Richard, Finance Manager	F, U	4	562-941-0114
* Palm Desert	Ms. V. Chavez, Finance Director	F, S	6	760-346-0611
* Pleasanton	Ms. D. Punzo, Financial Services Manager	F, S	3	925-931-5402
* Rainbow Municipal Water District	Ms. R. Poole, Accounting Supervisor	F, S, U	3	760-728-1178
* Rancho Cucamonga	Mr. N. Daniels, Finance Director	F, S	45	909-989-1851
* Redondo Beach	Ms. W. Collazo, Chief Deputy City Treasurer	F, S	6	310-372-1171 x2428
* Rialto	Ms. K. Stevens, Deputy Director of Finance	F, S	2	909-421-7242
* Riverside	Ms. N. Garcia, Controller	F, S, U	4	951-826-5466
Rolling Hills	Mr. R. Samario, Interim Finance Director	F	14	310-377-1521
* Rosemead	Mr. B. Chua, Director of Finance	F, S	5	626-569-2146

Client	Contact Person	Services	Years	Phone
* Roseville	Mr. D. Kaufman, Assistant City Manager/CFO	F, S	2	916-774-5314
* San Bernardino Municipal Water Dept.	Ms. C. Mouser, Director of Finance	F, S, U	4	909-453-6010
* San Clemente	Mr. J. Rahn, Finance Director	F, S	5	949-361-8360
* San Joaquin Council of Governments	Ms. G. Orosco, Manager of Finance	F, S	4	209-235-0454
* San Juan Capistrano	Mr. K. Al-Imam, Chief Financial Officer	F, S	2	949-443-6301
* San Marino	Mr. M. Siegfried, Controller	F	29	626-300-0700
* Santa Clarita Valley Water Agency	Ms. A. Aguer, Controller	F, U	4	661-513-1237
* Santa Monica	Mr. S. Gomez, Financial Operations Manager	F, S	7	310-458-8281
Shafter	Mr. R. Sanchez, Administrative Services Director	F, S	2	661-746-5043
Sonoma County Fair & Exposition, Inc.	Mr. M. Margetts, Fair Financial Officer	F	5	707-573-9342
Sutter County	Mr. N. Black, Auditor-Controller	F, S	4	530-822-7439
* Three Valleys Water District	Mr. J. Velasquez, Chief Financial Officer	F, U	15	909-621-5568
* United Water Conservation District	Mr. B. Zahn, Chief Financial Officer	F, S, U	1	805-695-3870
* Vacaville	Mr. K. Matsumiya, Director of Finance	F, S	3	707-449-5688
* Vallejo	Ms. F. Cruz, Assistant Director, Finance	F, S	4	707-648-5542
* West Sacramento	Ms. B. Robertson, Finance Manager	F, S	1	916-617-4584
* Yolo County	Mr. T. Haynes, Chief Financial Officer	F, S	4	530-666-8050
* Yorba Linda Water District	Ms. D. Lugo, Finance Manager	F	2	714-701-3040

Service Codes:

F - Financial Audit

S - Single Audit

I - Internal Audit

C - Consulting

U - Utility Agency

* Participated in the GFOA Award Programs and has received or anticipates receiving outstanding awards

EXHIBIT C
FEES AND RATES

Report	Section	2023-24	2024-25	2025-26	Optional 2026-27	Optional 2027-28
Audit of Financial Statements	A	\$114,700	\$114,700	\$118,140	\$121,680	\$125,330
Single Audit*	B	\$24,650	\$24,650	\$25,390	\$26,150	\$26,930
Audit of County Treasury	C	\$11,950	\$11,950	\$12,310	\$12,680	\$13,060
Audit of Schedules of Employer Allocations	D	\$11,950	\$11,950	\$12,310	\$12,680	\$13,060
GANN Limit Agreed-Upon Procedures	E	\$840	\$840	\$870	\$900	\$930
Out of Pocket Expenses		\$0	\$0	\$0	\$0	\$0
Subtotal Per Fiscal Year		\$164,090	\$164,090	\$169,020	\$174,090	\$179,310
Client Discount		(\$20,510)	(\$20,510)	(\$21,125)	(\$21,758)	(\$22,416)
Cost of Basic Services		\$143,580	\$143,580	\$147,895	\$152,332	\$156,894
Compile & Prepare County's ACFR (optional)	F	\$22,800	\$22,800	\$23,480	\$24,180	\$24,910
Client Discount		(\$2,850)	(\$2,850)	(\$2,935)	(\$3,023)	(\$3,114)
Cost of Optional Services		\$19,950	\$19,950	\$20,545	\$21,158	\$21,796
Not to Exceed Total With Optional Services		\$163,530	\$163,530	\$168,440	\$173,490	\$178,690

LSL'S STANDARD HOURLY BILLING RATES

Position	2023/24	2024/25	2025/26	Optional 2026/27	Optional 2027/28
Partner	\$360	\$371	\$383	\$395	\$407
Senior	\$270	\$279	\$288	\$297	\$306
Manager					
Manager	\$230	\$237	\$245	\$253	\$261
Supervisor	\$200	\$206	\$213	\$220	\$227
Senior	\$180	\$186	\$192	\$198	\$204
Experienced	\$150	\$155	\$160	\$165	\$170
Staff	\$130	\$134	\$139	\$144	\$149
Clerical	\$110	\$114	\$118	\$122	\$126

EXHIBIT D
HIPAA COMPLIANCE

- (a) Contractor shall comply with, and assist the County in complying with, the privacy and security requirements of the Health Insurance Portability and Accountability Act (including but not limited to 42 U.S.C. 1320d et seq.; “HIPAA”) and its implementing regulations (including but not limited to 45 CFR Parts 142, 160, 162, and 164), hereinafter collectively referred to as the “Privacy Rule” and “Security Rule.” Terms used but not otherwise defined in this Agreement shall have the same meaning as those terms are used in the Privacy Rule and Security Rule.
- (b) Except as otherwise limited in this Agreement, Contractor may use or disclose Protected Health Information (including but not limited to Electronic Protected Health Information) to perform functions, activities, or services for or on behalf of the County as specified in this Agreement, provided that such use or disclosure would not violate the Privacy Rule if done by the County.
- (c) Contractor shall not use or further disclose Protected Health Information other than as permitted or required by this Agreement or as required by law.
- (d) Contractor shall use appropriate safeguards to prevent use or disclosure of the Protected Health Information other than as provided for by this Agreement.
- (e) Contractor shall report to the County any use or disclosure of the Protected Health Information not provided for by this Agreement.
- (f) Contractor shall mitigate, to the extent practicable, any harmful effect that is known to Contractor of a use or disclosure of Protected Health Information by Contractor in violation of the requirements of this Agreement.
- (g) Contractor shall ensure that any agent, including a subcontractor, to whom it provides Protected Health Information received from, or created or received by Contractor on behalf of the County agrees to the same restrictions and conditions that apply through this Agreement to Contractor with respect to such information.
- (h) Contractor shall provide access, at the request of the County, and in the time and manner designated by the County, to Protected Health Information in a Designated Record Set, to the County or, as directed by the County, to an Individual in order to meet the requirements under 45 CFR 164.524.
- (i) Contractor shall make any amendment(s) to Protected Health Information in a Designated Record Set that the County directs or agrees to pursuant to 45 CFR 164.526 at the request of the County or an Individual, in the time and manner designated by the County.
- (j) Contractor shall document such disclosures of Protected Health Information and information related to such disclosures as would be required for the County to respond to a request by an Individual for an accounting of disclosures of Protected Health Information in accordance with 45 CFR 164.528.
- (k) Contractor shall provide to the County or an Individual, in time and manner designated by the County, information collected in accordance with subsection (j), to permit the County to respond to a request by an Individual for an accounting of disclosures of Protected Health Information in accordance with 45 CFR 164.528.
- (l) Contractor shall make internal practices, books, and records relating to the use and disclosure of Protected Health Information received from, or created or received by Contractor on behalf of, the County available to the County, or at the request of the County to the Secretary of the United

States Department of Health and Human Services ("Secretary"), in a time and manner designated by the County or the Secretary, for purposes of the Secretary determining the County's compliance with the Privacy Rule.

(m) Contractor shall implement administrative, physical, and technical safeguards that reasonably and appropriately protect the confidentiality, integrity, and availability of the Electronic Protected Health Information that it creates, receives, maintains, or transmits on behalf of the County as required by HIPAA.

(n) Contractor shall ensure that any agent, including a subcontractor, to whom it provides Electronic Protected Health Information agrees to implement reasonable and appropriate safeguards to protect it.

(o) Contractor shall report to the County any security incident of which it becomes aware.

(p) (1) Except as provided in subparagraph (2) of this section, upon termination of this Agreement for any reason, Contractor shall return or destroy all Protected Health Information received from the County, or created or received by Contractor on behalf of the County. This provision shall apply to Protected Health Information that is in the possession of subcontractors or agents of Contractor. Contractor, its agents and subcontractors shall retain no copies of the Protected Health Information.

(2) In the event that Contractor determines that returning or destroying the Protected Health Information is infeasible, Contractor shall provide to the County notification of the conditions that make return or destruction infeasible. Upon mutual agreement of the Parties that return or destruction of Protected Health Information is infeasible, Contractor shall extend the protections of this Agreement to such Protected Health Information and limit further uses and disclosures of such Protected Health Information to those purposes that make the return or destruction infeasible, for so long as Contractor, or any of its agents or subcontractors, maintains such Protected Health Information.

(3) The respective rights and obligations of Contractor concerning the Privacy Rule and the Security Rule, including but not limited to the provisions of this Section, shall survive the termination of this Agreement.

(q) The Parties agree to take such action as is necessary to amend this Agreement from time-to-time as is necessary for the County to comply with the requirements of the Privacy Rule, Security Rule, or any other requirements of HIPAA and its implementing regulations.

EXHIBIT E
WORKERS' COMPENSATION CERTIFICATE

I am aware of the provisions of Section 3700 of the Labor Code that require every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of that code, and I will comply with such provisions before commencing any services required by this Agreement.

The person executing this certificate on behalf of Contractor affirmatively represents that she has the requisite legal authority to do so on behalf of Contractor, both the person executing this Agreement on behalf of Contractor and Contractor understand that the County is relying on this representation in entering into this Agreement.

CONTRACTOR

By _____

Print Name/Title