

AGREEMENT NO. __-__
(Agreement for _____)

THIS AGREEMENT (“Agreement”) is made and entered into this 8th day of September 2026, by and between the County of Yolo, a political subdivision of the State of California (“County”) and Eide Bailly, a Limited Liability Partnership authorized to do business in this State (“Contractor”).

W I T N E S S E T H

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

WHEREAS, the County desires to obtain On-Call Internal Audit services; and

WHEREAS, the County circulated and distributed a Request for Qualifications, an excerpt of which is attached as Exhibit A; and

WHEREAS, the Contractor submitted a proposal for On-Call Internal Audit 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 that it will do so in a manner consistent with applicable professional standards; 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 services described in Exhibit B, and in a manner satisfactory to the Manager of Internal Audit (Manager). Contractor will provide all facilities, equipment, personnel, labor and materials necessary to provide such services in accordance with this Agreement.

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

Exhibit A RFQ Excerpt
Exhibit B Contractor's Response
Exhibit C Yolo County Values
Exhibit D Rates
Exhibit E Project Authorization Form
Exhibit F HIPAA Compliance

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.

II. 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 Manager or his/her designee, Contractor shall be compensated at the rates set forth in Exhibit D, provided that the total amount of compensation to be paid to Contractor for the services required by this Agreement shall not exceed four hundred thousand dollars (\$400,000) for the entire term of this Agreement from September 8, 2026 to September 7, 2028.

The County will incorporate a mutually agreed upon project authorization into Exhibit E for each project performed by contractor. Each project authorization will be written on the sample Project Authorization form.

B. Contractor shall not be entitled to reimbursement for any travel and transportation expenses.

III. METHOD OF PAYMENT

A. Within thirty (30) days of the completion of each project authorization identified in Paragraph I in a manner that is satisfactory to the Manager, 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, 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 shall also include a copy of the Manager's written approval in advance of such services being provided. If requested by the County, Contractor shall provide reasonable 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 Manager shall either authorize payment or advise Contractor in writing of any concerns that the Manager has with the invoice and any need for further documentation.

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

IV. REPORTS

A. Contractor shall provide such reports as are required elsewhere by this Agreement and associated project authorizations, and such additional information and reports relating to the services otherwise required by this Agreement as are reasonably requested by the Manager, as the times and in the manner specified by this Agreement, or by the Manager 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 Manager.

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.

V. OWNERSHIP OF DOCUMENTS AND WORK PRODUCTS

All professional and technical documents and information specifically developed for and required to be delivered to the County under this Agreement ("Deliverables"), shall become the property of the County, and Contractor agrees to deliver and assign the foregoing to the County, upon payment in full and completion of the services hereunder or upon any earlier termination of this Agreement. Contractor assigns the Deliverables, as and when the same shall arise, for the full terms of protection available throughout the world.

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

Contractor may use its own intellectual property in performing its services, including without limitation, data, software, designs, utilities, tools, spreadsheets, models, systems, ideas, methods and techniques (“Materials”). In the event the County receives access to Materials, such items are provided solely for the County’s internal use and in an “as is” condition without warranty of any kind. Contractor assumes no responsibility for results obtained by anyone other than Contractor from use of such items. Contractor retains all intellectual property rights in the Materials (including any developments, improvements, and knowledge generated during the performance of our services). Company shall have a non-exclusive, non-transferable license to use Materials solely for the purposes for which they are delivered to the extent they form part of a Deliverable. Notwithstanding anything to the contrary, Contractor may retain a copy of all Deliverables and working papers in its files for archival purposes.

VI. 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. Contractor shall make such records available for inspection and copying by the County and its designees at any reasonable time.

VII. 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.

VIII. TERM AND TERMINATION

A. The term of this Agreement shall be from September 8, 2026 through September 7, 2028, unless sooner terminated as hereinafter provided. At the County’s option, this Agreement may be extended for two (2) additional twelve (12) month periods on the same terms and conditions as set forth in this Agreement upon written notice to the Contractor by the County. Any election by County to extend the term shall be communicated in writing

to Contractor at least 30 days prior to the expiration of the then-current term. In the absence of any such notice, the Agreement shall expire by its terms.

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 Manager 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 30 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 or expiration of this Agreement or suspension of work by either County or Contractor, Contractor shall furnish to County all documents and drawings which would have been required to be delivered to County had the contracts not been terminated, whether complete or incomplete. In the event of termination for any reason, Contractor shall be entitled to receive compensation for any work completed in accordance with the terms of this contract and applicable professional standards.

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 Manager, unless required by law or applicable professional standards.

IX. 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.

X. 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.

XI. CONTRACTOR'S RESPONSIBILITIES

A. Contractor shall exercise all of the care and judgment consistent with good practices and that degree of care and skill ordinarily exercised by the reputable members of its profession providing the same or similar services 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.

- C. Subcontractor agrees to be bound to the General Contractor/**or** Contractor and the County of Yolo in the same manner and to the same extent as General Contractor/**or** Contractor is bound to the County of Yolo under the Contract Documents. Subcontractor further agrees to include the same requirements and provisions of this agreement, including the indemnity and Insurance requirements, with any Sub-subcontractor to the extent they apply to the scope of the Sub-subcontractor's work. A copy of the County of Yolo Contract Document Indemnity and Insurance provisions will be furnished to the Subcontractor upon request.
- D. **Limitation of Liability.** Unless disallowed by law or regulation, the exclusive remedy available to County for any alleged loss arising from or related to Contractor's services shall be the right to pursue claims for actual damages that are directly caused by Contractor's breach of this Agreement or Contractor's violation of applicable professional standards. In no event shall Contractor's aggregate liability to County exceed \$2,000,000, nor shall Contractor ever be liable to County for indirect, special, incidental, consequential, punitive, or exemplary damages, or attorneys' fees.

In providing any defense under this Paragraph, Contractor shall use counsel reasonably acceptable to the County Counsel.

XII. 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:

- 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** – \$2,000,000/occurrence or claim and 2,000,000/aggregate
- d. **Workers' Compensation** – Statutory Limits/**Employers' Liability** - \$1,000,000/accident for bodily injury or disease

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.

- 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. All self-insured retentions (SIR) 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, except Workers' Compensation and Professional Liability, 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 Manager (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.
- E.** 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.
- F.** 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 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 Contractor will provide proof of compliance to the County of Yolo.

- G.** 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.

XIII. 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 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.

XIV. 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:	Eide Bailly, LLP 2150 River Plaza Dr, Ste. 150 Sacramento, CA 95833 Attn: David Showalter
County:	Yolo County Department of Financial Services Division of Internal Audit 625 Court Street, Rm 102 Woodland, CA 95695 Attn: Nathan Lugo

B. In lieu of written notice to the above addresses, any party may provide notices through the use of electronic mail provided the following email addresses are used.

Contractor: dshowalter@eidebailly.com

County: Procurement@yolocounty.gov
And
InternalAudit@yolocounty.gov

C. Any party may change the address or facsimile number 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.

D. 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.

XV. 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 during the term of 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.

XVI. 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.

XVII. 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 reasonably 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. Notwithstanding the foregoing, nothing herein shall require Contractor to provide County with access to facilities or information where such access could, in Contractor's sole discretion, compromise the integrity of Contractor's information security systems, violate professional standards, or constitute an intrusion on the confidentiality and privacy rights of Contractor and Contractor's clients.

C. Should Contractor expend \$1,000,000 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 Director.

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 reasonably 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.

XVIII. 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 Manager. 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.

XIX. 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.

XX. AMENDMENT

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

XXI. 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.

XXII. 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.

XXIII. 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.

XXIV. 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 a covenant. 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.

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 providing services under this engagement:
 - 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.

C. If applicable, 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 F attached hereto.

XXV. 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 _____

Supervisors

COUNTY OF YOLO

By _____
Tonia Murphy, Procurement Manager

By _____
Tom Haynes, Chief Financial Officer

Approved as to Form:

Philip J. Pogledich, County Counsel

EXHIBIT F
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.

(1) The parties acknowledge and agree that this section constitutes notice by Business Associate to Covered Entity of the ongoing existence and occurrence of attempted but Unsuccessful Security Incidents (as defined below) for which no additional notice to Covered Entity is required by applicable laws or regulations. "Unsuccessful Security Incidents" shall include, but not be limited to, pings and other broadcast attacks on Business Associate's firewall, port scans, unsuccessful log-on attempts, denials of service and any combination of the above, so long as no such incident results in unauthorized access, use or disclosure of PHI, and so long as additional notice to Covered Entity is not required by applicable laws or regulations.

(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.

(4) Covered Entity agrees to disclose no more Protected Health Information than is absolutely necessary for Business Associate to provide the services.

(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.

WORKERS' COMPENSATION CERTIFICATE

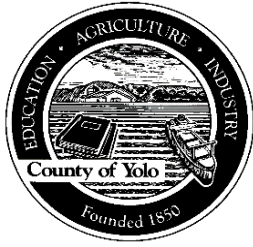
I am aware of the provisions of Section 3700 of the Labor Code that require every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of that code, and I will comply with such provisions before commencing any services required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



COUNTY OF YOLO

Procurement Division

Notice of Request for Qualifications (RFQ) For On-Call Internal Audit Services

Bid# RFQ-2025-0015
Bid Posted: December 12, 2025

Proposal Responses Due:
February 5, 2026
2PM

Department of Financial Services
625 Court Street Room 103
Woodland, CA 95695

RFQ Coordinator
Vanessa Azevedo
(530) 406-5062
Vanessa.azevedo@yolocounty.gov

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Exhibits:

Exhibit "A"	Proposal Transmittal Letter
Exhibit "B"	Qualification & Experience
Exhibit "C"	Responsibility/Demonstrated Competence
Exhibit "D"	Understanding of Project
Exhibit "E"	Previous Customer References
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Exhibit "H"	Exceptions (County Provided)
Exhibit "I"	Certification Non-Collusion/Conflict of Interest (County Provided)
Exhibit "J"	Signature Page (County Provided)

Attachments:

Attachment 1	Sample County Contract
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I. INTRODUCTION

A. STATEMENT OF PURPOSE

The County of Yolo seeks to establish a list of up to three qualified firms to perform audit services which may consist of, but not limited to performance audits, compliance audits, information system audits, internal control reviews, and agreed upon procedures as outlined in this Request for Qualifications (RFQ). These audit services will not include the County's financial statement audit.

Upcoming audit projects that are under consideration for on-call auditors to undertake and complete in the next twelve months are:

1. Infor Cloud Suite Post Implementation Assessment
2. Safety and Risk Management Function Review
3. Work Order and Preventative Maintenance Review

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

B. SYNONYMOUS TERMS

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

1.
 - a. Supplier, Vendor, Contractor, Consultant, Firm, Company
 - b. Purchase Order, Contract, Agreement
 - c. Services, Work, Scope, Project, Audit
 - d. Bidder, Offeror, Proposer
 - e. Beacon, Beacon Bid

2. "The County" refers to the County of Yolo, California.

C. AGENCY BACKGROUND

Yolo County is a general law county with a population of approximately 225,000 with an annual budget of \$758 million for fiscal year 2025-26. 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.

The County's general ledger is maintained on an Enterprise Resource Planning (ERP) software product 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.

The Division of Internal Audit reports administratively to the Chief Financial Officer, and functionally to the Board of Supervisors through an independent Audit Committee. The committee includes two members of the Board of Supervisors and one Public Member.

The Division of Internal Audit is staffed by an Audit Manager, a Supervising Auditor, and one Staff Auditor. The team oversees countywide internal control activities and produces a range of internal audit reports and assessments.

The Division of Internal Audit adheres to Generally Accepted Government Auditing Standards (GAGAS) issued by the U.S. Government Accountability Office (GAO). The division also draws on supplemental guidance from the Institute of Internal Auditors' Global Internal Audit Standards and other relevant professional frameworks, as appropriate to the County's needs. In addition, the division considers authoritative sources such as Generally Accepted Accounting Principles (GAAP), the California Government Code, County administrative policies, and other applicable requirements in the planning and execution of audit work.

D. Scope of Work

1) GENERAL DESCRIPTION:

The County seeks to establish firms with the following desired knowledge:

- a. **Generally Accepted Government Auditing Standards (GAGAS)** issued by the U.S. Government Accountability Office (GAO), and a working understanding of related professional guidance such as Generally Accepted Accounting Principles (GAAP) and other applicable authoritative sources.
- b. **Global Internal Audit Standards and related guidance issued by the Institute of Internal Auditors (IIA)**, to the extent they provide useful supplemental frameworks for internal control evaluation, risk assessment, and advisory services.
- c. **Information systems and assurance standards**, including those issued by the Information Systems Audit and Control Association (ISACA), and other applicable frameworks such as the Federal Information System Controls Audit Manual (FISCAM), National Institute of Standards and Technology (NIST) standards, and Payment Card Industry (PCI) Security Standards.
- d. **Federal Uniform Guidance**, including the requirements currently codified in the Code of Federal Regulations, Title 2, Part 200.

2) CONTRACTOR MINIMUM REQUIREMENTS

- a. The Proposer shall employ personnel with appropriate professional qualifications to perform Internal Auditing.
- b. The Proposer shall meet the requirements of Generally Accepted Government Auditing Standards (GAGAS) issued by the U.S. Government Accountability Office.
- c. The Proposer shall have no history of substandard audit work and must be in good standing with relevant professional bodies, including the California State Board of Accountancy for licensed CPAs and the Institute of Internal Auditors for certified internal auditors.
- d. The Proposer shall disclose any potential independence impairments in accordance with the independence standards set forth in Generally Accepted Government Auditing Standards (GAGAS), including personal, external, and organizational impairments that may affect auditor objectivity.
- e. The Proposer shall have provided audit services to local governments for a minimum of five years.
- f. Respondents must include personnel who hold a Certified Public Accountant license in California or a Certified Internal Auditor designation. Related professional certifications are encouraged.

3) CONTRACTOR WORK REQUIREMENTS

The following areas are intended to serve as guidelines for the type of engagements or services that may be assigned to on-call auditors to support the Yolo County Division of Internal Audit. A general understanding of the County's enterprise resource planning system, Infor CloudSuite, may be required based on the scope of the engagement. Specific requirements will be defined during the Contract Work Order process as defined in the Contract.

- a. **Performance Audits** – Examine whether County programs, operations, or functions are achieving intended results and using resources effectively, efficiently, and economically. Performance audits may assess program outcomes, internal controls, data reliability organizational processes, and alignment with County objectives. These engagements follow the performance audit standards established under GAGAS.
- b. **Compliance Audits** – Review adherence to laws, regulations, policies, and procedures. Examples include federal and state law and County policies. Recommendations typically call for improvements in processes and controls intended to ensure compliance with regulations.
- c. **Information Systems Audits (IS)** – Examine the internal control environment of automated information processing systems and how people use those systems. IS audits typically

evaluate system input, output, and processing controls; backup and recovery plans; system security; and computer facility reviews. IS auditing projects can focus on existing systems, as well as systems in the development stage.

- d. **Internal Control Reviews** – Focus on the components of the County’s major business activities. Areas such as payroll and benefits, cash handling, inventory and equipment and related physical security, grants and contracts, and financial reporting are usually subject to review.
- e. **Subrecipient Monitoring of Federal Grants** – In accordance with the compliance requirements of the Federal Uniform Guidance, as currently published in the Code of Federal Regulations, Title 2, Part 200, this work may consist of site visits, regular contact, interviews, meetings and examinations of the subrecipient, as well as requiring that the subrecipient be subject to an annual single audit.
- f. **Agreed-Upon Procedures** – Perform agreed-upon procedures engagements as requested by the County Internal Audit Manager in accordance with attestation standards established by the American Institute of Certified Public Accountants.
- g. **Other Auditing Services:** Provide other audit services under separate engagement letters as requested by the County Internal Audit Manager. The other audit services may include advisory services, investigations, and/or independent reviews of specifically identified concerns as requested by the Yolo County Audit Committee.

4) REPORTING REQUIREMENTS

A report will be generally required for engagements. However, the contents of the report shall vary depending on the types of issues identified and the nature of the engagement. For audit engagements conducted under GAGAS, at a minimum the following elements must be included:

- a. A statement that the audit was conducted in accordance with Generally Accepted Government Auditing Standards.
- b. The objectives, scope, and methodology of the engagement.
- c. The audit results, including findings, conclusions, and recommendations, as appropriate.
- d. The views of responsible officials, including management responses or corrective action plans.

5) STAFFING

The Project Manager shall assign personnel with the appropriate levels of experience and technical competency to ensure the engagement is completed satisfactorily. The Project Manager is responsible for confirming that the audit team possesses the skill, knowledge, and subject-matter understanding required for the work. Subject matter experts shall be incorporated into the team when needed, including in areas such as information technology, the federal Uniform Guidance requirements, or grant administration. Progress updates will be provided periodically, as agreed upon by the County Internal Audit Manager and the Project Manager.

6) COMMUNICATION WITH YOLO COUNTY

The Respondent’s work schedule must allow for regular meetings with the Yolo County Internal Audit Manager. All draft audit reports shall be presented and discussed with the Internal Audit Manager prior to finalization.

7) AWARDED CONTRACTOR REQUIREMENT:

- a. The successful Awarded contractor must supply all insurance requirements as required in Attachment “1,” Sample County Contract.
- b. **CONTRACT TERM:** The initial term of the contract shall be for a period of three (3) years, commencing March 1, 2026, and ending February 28, 2029, based on the date of the last signature on the contract. Upon mutual written agreement of both parties, the contract may be renewed for up to two (2) additional one (1) year terms under the same terms and conditions.

All renewal extensions must be documented in writing and executed prior to the expiration of the initial term. All rates must remain firm and fixed for the duration of the initial three-year term.

E. PROPOSAL DEADLINE

Proposals shall be submitted no later than the Proposal Deadline time and date detailed in the Section II, RFQ Schedule of Events. Proposers shall respond to the written RFQ 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.

F. SUBMITTING PROPOSALS

The required method of submitting your proposal is electronically through Beacon Bid's platform (<https://www.beaconbid.com/solicitations/yolo-county/open>).

It is the sole responsibility of the proposer to ensure their proposal reaches Beacon before the closing date and time. If you have any questions regarding the submittal of this proposal, please contact Beacon at 1-888-402-2231 or suppliersupport@beaconbid.com for vendor support.

G. ADDENDA

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

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II. SCHEDULE OF EVENTS

The following RFQ 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 Beacon.

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

	EVENT	DATE	TIME
1	County Issues RFQ	December 12,2025	
2	Deadline for Questions posted on Beacon	January 15, 2026	2P
3	County Issues Responses to Questions on Beacon	January 22,2026	2p
4	Deadline Proposal Due	February 5, 2026	2p
5	County Completes Evaluations	February 19,2026	
6	Anticipated Contract Start Date	March 2, 2026	

[REST OF PAGE INTENTIONALLY LEFT BLANK]

III. GENERAL INSTRUCTIONS AND INFORMATION

A. RFQ COORDINATOR

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

County of Yolo Department of General Services
Procurement Division
Vanessa Azevedo
Phone: (530) 406-5062
vanessa.azevedo@yolocounty.gov

B. COMMUNICATIONS REGARDING THE RFQ

Upon release of this RFQ, all vendor communications concerning this procurement must be directed to the RFQ Coordinator named above. Unauthorized contact regarding the RFQ 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:
<https://www.beaconbid.com/solicitations/yolo-county/open> 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, Deadline for Questions Posted on Beacon or per any changes to Schedule of Events as posted to Beacon.

The County is not responsible for failure of the prospective Bidders/Offerors to check for any RFQ document updates, changes, or answers to questions posted at the Beacon 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 RFQ 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 RFQ 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 RFQ. 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.

Notwithstanding the use of approved subcontractors, the Proposer, if awarded a contract under this RFQ, 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 RFQ, 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 Attachment 1 before commencing work on the contract.

L. LICENSURE

Before a contract pursuant to this RFQ 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. RFQ AMENDMENT AND CANCELLATION

The County reserves the unilateral right to amend this RFQ in writing at any time. The County also reserves the right to cancel or reissue the RFQ at its sole discretion. If an amendment is issued it shall be provided to all proposers through Beacon. Proposers shall respond to the final written RFQ 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 RFQ in its entirety.

Any proposal received which does not meet the requirements of this RFQ may be considered to be nonresponsive, and the proposal may be rejected. Proposers must comply with all of the terms of this RFQ 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 RFQ.

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 RFQ requirements or excuse the proposer from full compliance with the RFQ. Notwithstanding any minor variance, the County may hold any Proposer to strict compliance with the RFQ.

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.

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.

The award selection is to establish the list of not more than three on-call auditor firms based on technical factors.

Award Evaluation Criteria:

Criteria	Maximum Points Possible
Qualifications and Experience	40
Demonstrated Competency	25
Understanding of Project	15
References	10
Peer Review	10
Quality and Completeness of Submitted Proposal	Pass/Fail

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 RFQ 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.

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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 RFQ 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 RFQ 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-DISCRIMINATION

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 RFQ 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 the initial period of the contract. 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 RFQ, 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.

1) 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 RFQ 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 RFQ 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 General Services Department
Procurement Division
120 W. Main St. Ste. C
Woodland, CA 95695

Protester's failure to comply with these procedures shall constitute a waiver of any right to further the RFQ 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.

2) Protest of RFQ 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 Questions Posted on Beacon.

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.

3) Protest of Disqualification:

Initial evaluations will determine if proposals have met the minimal requirements as indicated in this RFQ. 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.

4) 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.

V. INSTRUCTIONS FOR COMPLETION OF PROPOSAL

A. SUBMITTING PROPOSALS

The required method of submitting your proposal is electronically through Beacon.

It is the sole responsibility of the proposer to ensure their proposal reaches Beacon before the closing date and time. If you have any questions regarding the submittal of this proposal, please contact Beacon at 1-888-402-2231 or suppliersupport@beaconbid.com 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

Submit as Exhibit A, the Proposal Letter which must address the following:

1. Identification of proposer, including firm's legal and doing-business-as name, headquarters address, local office address (if different), telephone number, and website address.
2. Name, title, address, and telephone number of contact person during period of proposed evaluation.
3. Signature of person(s) authorized to legally bind the proposer to enter the contract.

2) Exhibit "B" Qualification & Experience

Submit as Exhibit B, the Qualifications & Experience of the company, which must address the following:

1. Provide a brief profile of the company, including the types of services offered, the year founded, years providing government audit services, form of the organization (corporation, partnership, sole proprietorship), location of offices, and number of employees.
 - a. Describe all services provided by local office and the available support from other offices.
2. Describe the Proposer's experience on contracts that are similar in nature and/or related to the scope of work described in the RFQ's Section I in the last five (5) years. The County prefers references for services performed for public entities, including Federal, state, county or municipal agencies.
 - a. Note the participation in these audits by the Project Manager and other proposed key personnel as well as any subcontractors.
 - b. Describe the Proposer's ability to meet tight project deadlines for providing audit reports.
 - c. Include any relevant factors impacting the quality and value of work.
3. List the certifications and licenses the firm holds, including evidence to practice as a certified public accountant and/or certified internal auditor in California and to perform audits of governmental entities.
4. A statement identifying the personnel likely to be assigned these Yolo County audit projects, including subconsultants. Firm shall identify key staff and their qualifications, including resumes, certifications, licenses, and list of professional continuing education. Provide information regarding those key team members who have worked together before as a team on specific auditing projects. Discuss successful collaborations, the responsibility of each team member and the overall project outcome. Vendor shall submit resumes for all key personnel including any subcontractors.

3) Exhibit "C" Responsibility/Demonstrated Competence

Submit as Exhibit C

1. List and disclose any bankruptcy, pending litigation, planned office closures, impending mergers, or any anticipated organization action which might affect the Proposer's ability to perform the Work. Provide information about the Proposer's financial conditions that may relate to ability to complete audit projects.
2. Disclose any disciplinary actions or restrictions the firm has with the California State Board of Accountancy and Institute of Internal Auditors within the last five years.
3. Describe the process by which your firm resolves problems with clients.
4. Describe how the firm follows the requirements of Government Auditing Standards published by the U.S. Government Accountability Office.

4) Exhibit "D" Understanding of Project

Submit as Exhibit D

1. Describe the Proposer's understanding of the County's requirements and expectations for on-call auditing services.
2. Describe the Proposer's understanding of the standards and law/regulations to be followed as outlined in the scope of work.

5) Exhibit "E" Previous Customer References

Submit as Exhibit E, the company's references, which must meet the following requirements:

1. List three current or recent contracts or projects performed for California public agencies within the last three (3) years. For each engagement, provide: the name of the public agency, the project name, contract amount, contract term, and the public agency's project manager name and title, telephone number, and email address. This list shall be used as a reference check for proposers.

6) Exhibit "F" Peer Review

Submit as Exhibit F a copy of the firm's most recent external peer review conducted in accordance with either Generally Accepted Government Auditing Standards (GAGAS) or the Institute of Internal Auditors' (IIA) external quality assessment requirements. The peer review must address the firm's internal audit or governmental audit practice, as applicable.

7) Exhibit "G" Fee Rates

Submit as Exhibit G, the company's rates, which must meet the following requirements:

1. Include a complete hourly labor rate breakdown for all staff, which shall be inclusive of all costs associated with work likely to be assigned to the firm related to the tasks stated in this RFQ, including but not limited to personnel, administrative overhead, printing costs, attendance at meetings, travel, etc.

Services performed under the Scope of Work will be priced at identified hourly rates subject to job tasks approved by the Internal Audit Manager or designated person.

8) Exhibit "H" Exceptions (County Provided)

Submit as Exhibit H, any exceptions the proposer may have with the County's sample contract (Attachment 1), terms and conditions. Use County provided form.

9) Exhibit "I" Certification Non-Collusion/Conflict of Interest (County Provided)

Submit as Exhibit I, the completed Non-Collusion / Conflict of Interest Certification. Use County provided form.

10) Exhibit “J” Signature Page (County Provided)

Submit as Exhibit J, proposer has read, understands, and agrees to all instructions, terms, conditions, specifications. Use County provided form.

C. Proposals 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.
2. Identify the Exhibit Category of the proposal, Proposal number and Proposer name on every page submitted.
3. All pages must be numbered sequentially.

[END OF DOCUMENT: PLEASE SEE ALL RELATED ATTACHMENTS AND
EXHIBITS AS NOTED IN THE TABLE OF CONTENTS.]



Exhibit B: Qualification & Experience

Ability to Meet Minimum Qualifications

We are pleased to confirm we meet the County's minimum qualifications, as demonstrated throughout this proposal and through our previous experience working with the County.

a. Appropriate professional qualifications to perform Internal Auditing

Our internal audit professionals are career practitioners, many holding certifications such as **CIA**, **CPA**, **CGAP**, **CISA**, and Certified Fraud Examiner (**CFE**), with specialized knowledge in internal controls, performance auditing, IT risk, and compliance. We take a risk-based approach to audit planning and execution, tailoring our efforts to the County's strategic objectives, operational structure, and risk profile.

b. Meeting the requirements of Generally Accepted Government Auditing Standards (GAGAS)

We are committed to standards and best practices, included GAGAS, as detailed later in this section.

c. History of Quality Work and Good Standing

Eide Bailly has a proven history of providing excellent service. Our firm and respective team members are in good standing with the California State Board of Accountancy and the Institute of Internal Auditors.

d. Independence

Eide Bailly is independent of the County as defined by the generally accepted auditing standards, GAGAS, and the U.S. Government Accountability Office's *Government Auditing Standards*. The second general standard for auditing requires the audit organization and the auditors be free from personal and external impairments to independence. As defined by these standards, Eide Bailly is independent in fact and in appearance, and no relationships, either personal or professional, exist that would cause our firm to not be impartial in dealing with the County. Should Eide Bailly enter into any professional relationships deemed relevant during the course of this engagement, we will notify you in writing of such relationship.

e. The Proposer shall have provided audit services to local governments for a minimum of five years.

We have provided audit services to local governments for more than 70 years.

f. Personnel hold a California Certified Public Accountant license or a Certified Internal Auditor designation

The professionals assigned to the County hold California CPA licenses or the Internal Auditor designation. They bring strong credentials and a desire to work with the County.



Brief Profile of the Company

Strong Foundations, Shared Vision.

At Eide Bailly, we believe every organization has untapped potential. With more than 100 years of service and a team of over 3,500 professionals, we align our strengths with your ambitions to move you forward. Whether you're navigating today's challenges or preparing for what's next, our mission is to help you optimize performance, safeguard what you have built, and plan for future growth so your business is stronger today, and even stronger tomorrow.

Your experience with Eide Bailly will be different than working with other CPA and advisory firms. Yes, accounting is about numbers — but our business is about relationships. When you work with us, you'll feel the difference in how we collaborate, communicate, and genuinely care about your success. We deliver personalized service at a service-line level, while offering access to deep industry and service expertise across our national firm. Our professionals work with you to bring clarity, strategic thinking, and practical solutions to every engagement.

A Relationship, Not Just an Engagement

Our work with clients goes beyond the deliverables — it's a relationship built on trust, shared values, and measurable results. When you choose Eide Bailly, you'll:

- Partner with people who take the time to understand you and your organization — not just the numbers.
- Gain insights from specialized teams to address challenges, meet objectives, and uncover new opportunities.
- Make smarter decisions backed by experienced advisors who care about your long-term success.
- Experience our proactive, hands-on service model — always focused on helping you operate at peak performance.

Core Services

Eide Bailly is a full-service CPA firm performing traditional CPA firm services of attest (audits, reviews, compilations) and tax. We also focus on management advisory services including vendor added reseller (VAR) of software and many other nontraditional services.

Top 20
CPA
firm

1917
more than 100 years
in business

50+
offices in U.S.
& India

440+
partners

3,500+
talented
professionals

Our core services offered include the following:

Advisory		
• Government Advisory Services • Internal Audits • Digital & Technology Services • Enterprise Risk Management	• Financial Services • Fraud & Forensic Advisory • HR Consulting • Business Valuation	• Transaction Advisory & Services • Client Accounting Services • Risk Advisory & Cybersecurity
Audit & Assurance		Tax
• Audits • Reviews • Compilations • Single Audits • Employee Benefit & Retirement Plan Audits • International Financial Reporting Standards • Agreed-Upon Procedures • SEC Services • System and Organization Controls (SOC 1, 2 & 3)		• Cost Segregation • Fixed Asset Services • Business Credits & Incentives • International Tax • State & Local Tax • Exempt Organization Tax • IRS Dispute Resolution & Collections • R&D Tax Credits • Tax Consulting • Tax Planning & Compliance • Wealth Transition Services

We invite you to visit our website and learn more about the many services we offer: www.eidebailly.com.

Location of Offices

Eide Bailly has more than 50 offices in 18 states, including 14 offices in California. The County will be served from our Sacramento office, with assistance from other offices as needed.

Eide Bailly Sacramento

2151 River Plaza Dr., Ste. 308 | Sacramento, CA 95833

Arizona Phoenix	Colorado Boulder Denver Fort Collins Grand Junction	Montana Billings	Oklahoma Norman Oklahoma City Tulsa	Virginia Norfolk
Northern California Fresno Menlo Park Sacramento Walnut Creek	Idaho Boise Twin Falls	Nebraska Omaha	South Dakota Aberdeen Sioux Falls	Washington Edmonds Seattle Spokane
Southern California Irvine Laguna Hills Long Beach Ontario Pasadena San Diego Solano Beach Torrance Tustin Woodland Hills	Illinois Schaumburg	Nevada Elko Las Vegas Reno	Texas Abilene Haskell	International India Mumbai
	Iowa Des Moines Dubuque	North Dakota Bismarck Fargo	Utah Lehi Ogden Orem Salt Lake City	
	Minnesota Mankato Minneapolis	Ohio Akron Canton Cleveland		

Experience with California Governments

Fourteen of our 50+ offices are in the State of California and we perform services for more than 500 government agencies throughout the state.

Our successful expertise delivering internal audit services for government entities has positioned our firm as a leading provider for these services throughout California including, but not limited to, large municipal and regional governments, and special districts and authorities.

Our government service professionals work as one firmwide team as the Government Services Group. This group pools the best professional resources throughout all our offices for the service of our government clients.

This strategy allows us to focus even more specifically on your needs. It allows us to capitalize on using skilled personnel in each Eide Bailly office, dedicated to the needs of one industry group, which will result in delivering greater efficiency and effectiveness to each service we provide.

We can aid you in meeting the challenges you face in your ever-changing industry. The bottom line is that we improve client service through a firmwide, single focus approach to your industry group. We will proactively meet the needs of the County and can act as not only your auditors, but as business advisors when new pronouncements, standards or laws become applicable.

With the vast array of services that we offer our government clients, our team has the experience and knowledge to address any of your concerns.



Experience with Similar Contracts

We Understand Governments

Our firm's Government Industry Group has 300+ full-time professionals who share information, learn from others, and stay up to date on industry developments. To gain the greatest benefit, the knowledge is shared with professionals across the firm.

The government industry represents one of Eide Bailly's largest niche areas — with more than 1,300 government clients firmwide. We provide audit services for a variety of counties, cities, colleges and universities, fire relief agencies, housing authorities, school districts, state agencies, and tribal entities. Through serving these clients, our professionals have gained focused expertise in the government industry and will provide you with insightful advice. These services include, but are not limited to, evaluating internal control structure, assessing control risk, and performing tests of controls, as well as testing compliance with applicable laws and regulations in accordance with *Government Auditing Standards*.

Commitment to Standards and Best Practices

Our experience with internal audits of various entities require adherence to various standards surrounding internal controls including the Committee of Sponsoring Organizations of the Treadway Commission (COSO) Framework, generally accepted government auditing standards (GAGAS), the International Standards for the Practice of Internal Auditing, and Federal Information System Controls Audit Manual (FISCAM).

1,300+
government
clients served

70+
years
experience

300+
dedicated
professionals

\$28.8
billion
three-year average
in single audits

Our internal audit methodology supports conformity with the Institute of Internal Auditors, International Professional Practice Framework (“Red Book”) – IIA IPPF. Our Certified Internal Auditors understand the mandatory elements of the standards and applicable guidance. Additionally, they are career internal auditors, meaning they have dedicated their educational and career experience to the profession of internal auditing.

We also integrate guidance and best practices from other relevant professional organizations, including:

- American Institute of Certified Public Accountants (AICPA)
- Association of Certified Fraud Examiner (ACFE)
- The Information Systems Audit and Control Association (ISACA)

Our work is underpinned by the **Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal Control - Integrated Framework**, which we use to assess internal controls, design risk-based audit procedures, and identify improvement opportunities that align with governance and compliance expectations.

Internal Audit Experience

At Eide Bailly, we view internal audit as more than a compliance function, rather it's a strategic tool that enhances operations, governance, and risk management. Our audit approach is grounded in the Global Internal Audit Standards issued by the IIA. We adhere to the mandatory elements of the IIA's Global Internal Audit Framework and integrate the COSO Internal Control–Integrated Framework where applicable.

Our risk-based, data-informed methodology supports the County in proactively addressing emerging risks while driving meaningful improvements. We maintain full independence, promote clear communication with leadership and audit committees, and deliver results that support long-term resilience.

During each engagement, our auditors bring:

- Strong process and control evaluation skills.
- Public sector experience, particularly in water utilities and government finance.
- Specialized knowledge in risk mitigation, fraud prevention, and regulatory compliance.

Comprehensive Internal Audit Services

As mentioned, our internal audit professionals hold designations such as CIA, CGAP, CPA, CISA, Certified Risk Management Assurance (CRMA), and CFE. This allows us to deliver multidisciplinary services that are scalable and highly specialized. Our services include:

- Risk Assessments (enterprise, operational, financial, fraud, and IT).
- Internal Audits (outsourced or co-sourced models).
- Performance Audits (aligned with strategic objectives).
- Compliance audits (laws, regulations, grants, policies).
- Cybersecurity and IT controls assessments.
- Data analytics and continuous control monitoring.
- Fraud Investigations and forensic accounting.

Operational, Financial, IT and Compliance Audits

Performance Audit Experience

We have conducted numerous performance audits that were complex in scope and nature and unique to the programs being examined. Engaging the right team is critical to creating objectives that improve program performance and operations, reduce costs, facilitate decision making and contribute to public accountability. Our approach is different than many others. We utilize a wealth of performance audit methodologies to profile and assess the performance of your programs and operations. We communicate proactively and constructively regarding the status of the project and any noted issues, problems, or concerns.

Eide Bailly provides performance audit services to over 50 organizations within the government, healthcare, insurance, and banking industries. We have found the best method to deliver performance services to our clients is to lead engagements with professionals experienced in performance auditing who then work alongside our industry specific audit and advisory personnel, as necessary to bring the best skills to the engagement. This method of delivery provides our clients with an effective mixture of quality talent while also working with those who are experts in operational controls.

Information Technology Experience

Eide Bailly is able to assist the County with Information Technology and Security Audits based on our hybrid methodology for reviewing information technology and security controls. Eide Bailly is cognizant of guidelines established and utilizes procedures set forth by the Control Objectives for Information and Related Technology (COBIT), a program issued by the IT Governance Institute.

Every internal audit engagement includes our IT resources in some capacity. Whether it is highly technical as cybersecurity (diagram of technical components below) or to just help facilitate discussions with the auditee (department or operating unit) to obtain the necessary data to conduct the internal audit.



Scope of Activities Performed

(not all-inclusive)

- Desktop Management and Security
- Application Security
- Network Security
- Systems Development Life Cycle (SDLC) / Change Management
- Business Continuity Plan (BCP) / Disaster Recovery Plan (DRP)
- Vendor Management
- Cybersecurity
- Data Security
- External Penetration Testing
- Internal Vulnerability Assessment
- Social Engineering Assessment
- Remote Tests
- Service Organization Control (SOC)



Certifications Held

- Certified Information Systems Auditor
- Certified in Risk and Information Systems Control
- Certified Information System Security Professional
- Certified Information System Manager
- Certified Financial Systems Auditor
- Certified Public Accountant
- Certified Common Security Framework Practitioner
- Certified Financial Crimes Investigator
- Certified Health Care Financial Professional
- Certified Financial Examiner
- Certified Financial Forensics
- Cybersecurity Maturity Model Certification – Registered Practitioner
- GIAC Security Essentials Certification
- Certified Internal Auditor
- Certified Government Audit Professional
- Certified Risk Management Assurance
- Certified Information Technology Professional
- Certified Penetration Testing Engineer
- Certified Management Accountant
- Certified Network Engineer
- Certified Network Analyst
- Certified Information Systems Auditor
- Certified Government Financial Manager

As part of any internal audit, Eide Bailly gains an understanding of the accounting system and technology environment in order to plan and execute the internal audit. We have seasoned professionals with years of relevant internal audit, performance audit, and technology experience, many of whom carry one or more certifications.

In addition, we have IT auditors who are involved with many types of technology engagements. Such projects can include technology assessments, strategic technology planning, security audits, process reengineering, independent system acquisitions, policy and procedures development, Sarbanes-Oxley compliance, operational review, staff performance assessments, and alternatives analysis. As such, our IT auditors are well seasoned in the practical business implications of technology and can use this knowledge to best serve our clients by understanding the many distinct aspects of the general and application controls that are involved throughout an IT control environment.

Risk Assessments

Every entity faces a variety of risks from external and internal sources. Risk is defined as the possibility that an event will occur and adversely affect the achievement of objectives. Risk assessment involves a dynamic and iterative process for identifying and assessing risks to the achievement of objectives.

A precondition to risk assessment is the establishment of the organization's objectives, linked at different levels of the entity. Management specifies objectives within categories relating to operations, reporting and compliance with sufficient clarity to be able to identify and analyze risks to those objectives. Management also considers the suitability of the objectives for the entity.

Fraud and Forensic Investigations

Eide Bailly, through our Fraud & Forensic Advisory team, provides our clients with investigative services. Fraud and forensic advisory services for our government clients comprises over 30% of our audit work conducted by the firm. Our Certified Fraud Examiners (CFE) have the investigative techniques and technical skills needed to detect, investigate, and prevent fraud.

We work closely with you in a friendly, supportive manner to understand your needs and provide a thorough report to help you make confident decisions. In addition to CFE, our forensics staff includes Certified Public Accountants (CPA), Accredited Business Valuators (ABV), Certified Forensic Interviewers (CFI), former law enforcement professionals, and computer forensic specialists.

Our forensic accountants are experienced in assisting with internal, civil, criminal and insurance recovery investigations related to allegations of theft, fraud, and accounting irregularities. The forensic methodologies and technology used by our team of specialists help get to the facts of these situations and are court proven. We understand the urgency of resolving these types of matters and take pride in delivering a quality work product in an efficient and timely manner.

The scope of activities as they relate to services provided from our fraud and forensic advisory practice include, but not limited to, the following scope of activities:

- Implementation of a proactive fraud management system.
- Providing and managing a fraud hotline accessible to over 50 clients and reaching over 50,000 employees.
- Internal control examinations (ICE) to ensure safeguards are in place to mitigate fraud risks.
- Examination of third-party contractor services for potential fraudulent billing and other contract violations.
- Fraud investigations.

- Forensic accounting for quantifying damages and business interruption insurance.
- Digital forensics inclusive of forensic analysis of hard drives, cell phones and networks for human resources (HR) and security violations.
- Cybersecurity incident response services.
- Expert witness services.

Our forensic accounting professionals have performed countless fraud investigations related to a variety of concerns, diligence, and other examinations purposes. Based on your request, we have the necessary professionals and forensic analysis tools to complete the engagement in an objective and timely matter.

Fraud Investigation Methodology: Our fraud investigation approach is designed to collaborate with the County to achieve its objectives with the facts.

Advisory and Consulting

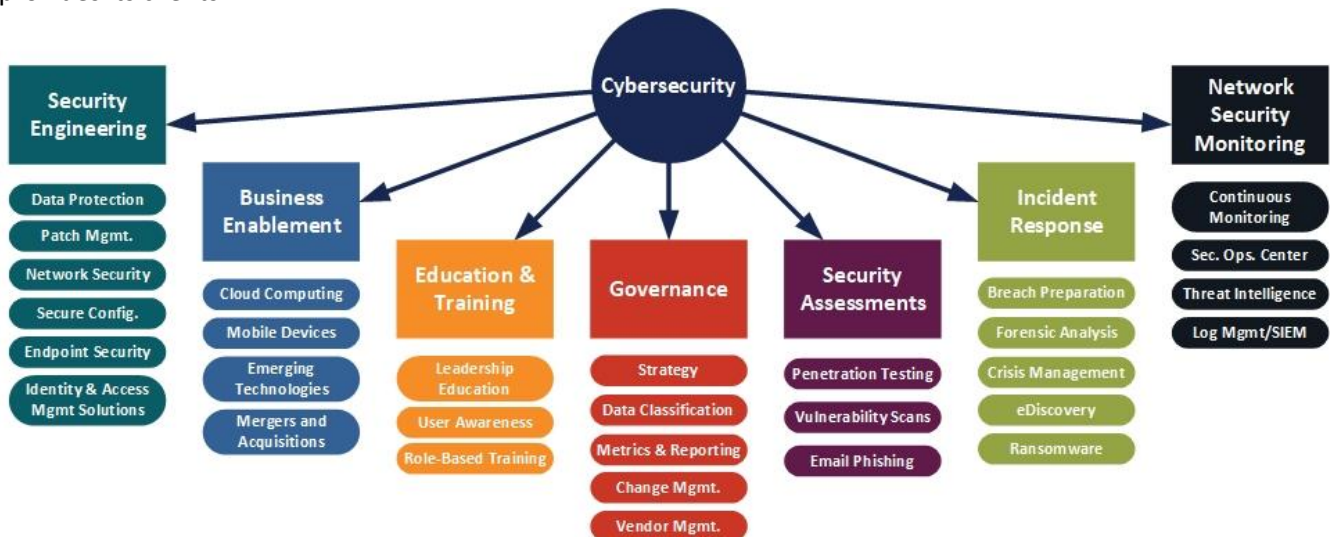
In addition to the advisory and consulting services above, our firm has the skills and expertise to provide the County with a wide range of services.

Cybersecurity

Our cybersecurity professionals have deep IT backgrounds, specializing in a broad range of security services allowing us to tailor solutions to your needs. We work with every level of your organization — your audit committee and executives, technical IT administrative personnel, and general users — to provide insight and guidance so you can feel confident your data is protected.

We maintain a strong team of information security professionals who have significant knowledge and experience across a wide variety of industries and technologies. Our team of professionals holds several information security certifications including CISSP, GSEC, CRISC, CEPT, CISA and CISM.

The following diagram provides an overview of the scope of cybersecurity services that Eide Bailly currently provides its clients.



Cybersecurity Maturity Model Certification – You May Need It

Eide Bailly: [Video Link](#)

Control Strategies to Minimize Cyber Risk and Reduce Fraud Opportunities

Eide Bailly: [Video Link](#)

Data Analytics

With the help of our team of certified data analysts we can discover what your data is really trying to say. From data strategy and goal setting, to consolidating your data sources in a data warehouse for a single source of truth, our team is here to help — one dashboard and report at a time. One of the greatest benefits of data analytics regarding risk is trending. Results from analyzed data trends can pinpoint vulnerabilities to mitigate exposure to risk and improve internal.

This powerful service consists of five basic steps:



Professional Training

Our professionals can provide on-site training for accounting staff on topics determined by the County. Your training experience with Eide Bailly will deliver industry and subject matter expertise, ensuring we're providing guidance that directly reflects the needs of the County. You'll receive valuable training from a deep and tenured GOV team whose members are leaders within their own specialty area. As the firm of choice for over 1,300 government entities, our extensive array of experience in working with similar entities to the County means our staff has seen a wide variety of issues and can pass this experience onto you.

We understand your financial professionals are tasked with many different responsibilities and need to consider the areas that not only impact day-to-day operations but those areas that could significantly impact the organization. As such, we'll design various sessions to address the areas of risk and opportunity that impact financial managers and others in the organization.

Webinars, Podcasts and Articles

We also have a number of webcasts, podcasts, and articles available throughout the year, with many focusing on issues relevant to the County and the GOV industry. Our webinars are dedicated to helping you and your organization navigate complex issues. Each webinar will cover a different topic to help evaluate the steps necessary to achieve success and remain ahead of the curve. Access to webinars, podcasts and articles are provided to our clients at no cost.

Another source of added value that Eide Bailly brings to you is industry thought leadership communication. The main forum through which Eide Bailly provides this thought leadership to our clients is Eide Bailly *Insights*. The *Insights* are a forum for ideas, a place to share leading best practices and a source of thought leadership as a catalyst to help our clients address difficult challenges and emerging issues. This thought leadership includes white papers, articles and other publications and webcasts focusing on financial reporting, audit and operational topics that are on demand for viewing at your convenience.

The County will also have access to resources on our Eide Bailly GOV website. We publish articles related to hot issues within the GOV accounting arena. Below is a list of some of the recent articles posted to our website, as well sent as an email to all of our clients:

- [Rethinking Risk: From compliance Obligation to Strategic Advantage](#)
- [Beyond HIPAA: From Compliance to Comprehensive Risk Leadership](#)
- [Aligning Security Automation with Business Strategy](#)

Eide Bailly's participation in and relationships with the standard-setting organizations afford us numerous annual opportunities for knowledge transfer not only through webinars and one-on-one settings, but also at regional and national conferences such as the IIA. Our professionals are on the forefront of GOV accounting and auditing changes through our memberships and professional relationships.

Stay Current and Learn More
www.eidebailly.com

We're committed to providing quality internal audit services and provide our professionals with specific, ongoing training to remain current on general internal audit techniques and industry specific training. We're involved in local chapters of the IIA and support our personnel's pursuit of IIA certifications and annual continuing professional education (CPE). We provide industry specific audit training in excess of minimum standards. These trainings include an annual internal audit summit, monthly internal audit group meetings, and webinar and instructor lead training throughout the year.

Similar Clients

Please see [Exhibit E: Previous Customer References](#) for a listing of similar clients.

Capacity to Manage Workload and Meet Deadlines

Once selected for the engagement, we will meet with the County to discuss timing needs and structure our commitment of resources accordingly. We have reviewed our workload and are confident that through the size of our firm and the resources we have – not only in California, but also across the firm – we have the capacity to serve the County now and in the future.

Although we are committed to other projects, we are adept at managing workflow and projects, and are able to be flexible in allocating staff time. We work with several other similar clients and are confident that we have the resources to meet your needs.

License to Practice

Eide Bailly and each of the professional staff assigned to the County are properly registered and licensed to practice in California.

All assigned key professional staff have complied with government qualification standards, including government continuing education requirements.


Secretary of State Registration
202020121001
State Board of Accountancy Permit
5973



Team Qualifications

Connecting the Right Resources

We're passionate about our work — and your success. We've selected professionals for your service team who are the right fit for your engagement, based on their knowledge and experience in the government industry.

David Showalter will serve as the Engagement Partner, with **Karlee Ransom** and **Audrey Donovan** serving as Senior Managers. **Eric Pulse**, Risk Advisory Principal, and **Jason Olson**, Forensic Accounting Partner, will also assist the team. If awarded these engagements, these individuals will serve as your primary contacts. Additional resources will support the project team as necessary.

Senior and Staff Associates

Once we determine the timing that works best for you, we'll assign a senior and staff associates to your engagement. Our seniors are experienced in public accounting, with several who specialize in the government industry. All members of our staff are required to comply with necessary continuing professional education (CPE) requirements, and most members of our staff significantly exceed their required amount.

Team Continuity

To help ensure a strong business relationship and to minimize disruptions, we keep staffing changes to a minimum. Compared to the national average, Eide Bailly experiences a higher retention rate, which translates to providing our clients with consistent service teams. We'll strive for continuity of staff for your engagement. With this continuity comes quality as team members' knowledge of your organization grows from year to year.

Team Overview

We know the importance of a strong business relationship, so we keep staffing changes to a minimum year-to-year. Eide Bailly has a high retention rate, allowing us to provide stability. The following information will provide an overview of your service team.

David Showalter, CPA

Partner

I truly enjoy serving my clients and assisting them with complex accounting and financial reporting issues. What really excites me is developing long-term business relationships with my clients and building on that trust and relational experience to continuously provide the highest level of service.

909.755.2711 | dshowalter@eidebailly.com

David has focused his practice on conducting audits and advisory services for state, regional and local governments, including state departments, counties, cities, special purpose governments, utilities, transportation, First 5 commissions, and health care providers. He is responsible for the oversight of audit and advisory engagements and also, as appropriate, for the recommendation of internal control structures and best practices. Previously, he worked for one of the international Big 4 accounting firms working within the SEC and government arena and providing assurance services to manufacturing, retail and service entities, including SEC reporting and filing. His combined experiences have provided a base for his clients to trust the reliability and accuracy of the accounting and compliance information that he provides.

David provides annual training to firm staff through in-house continuing professional education to ensure consistency and knowledge are not just at the partner level but also with the entire team providing services to our clients. He also provides annual audit and accounting updates for many of his governmental clients and industry groups.

David's clients trust his level and depth of knowledge of the reporting and compliance requirements under generally accepted accounting principles, including changes promulgated through GASB, Financial Accounting Standards Board (FASB), Generally Accepted Government Auditing Standards and the Federal Uniform Guidance. With David's experience working with a variety of government, healthcare and nonprofit entities, he provides a unique perspective to his clients and in the evaluation of their financial reporting, internal controls and governance.

Client Work

More than 20 years conducting audits of government and nonprofit entities.

Serves on the CalCPA Governmental Accounting & Auditing Committee.

Served on a consultative group for GASB.



Memberships

American Institute of Certified Public Accountants

California Society of Certified Public Accountants

Designation/Licensures

Certified Public Accountant

Education

Bachelor of Science, Business Administration, Accounting - California State University, San Bernardino

Community

The Grove Community Church, Finance Committee

Eric A. Pulse, CCSFP, CHQP

Principal/Risk Advisory Practice Leader

In the words of Walt Disney, "Keep moving forward." Providing value to our clients is my driving force. Our priority is to enhance the security and control structure that protects our clients' data. I am committed to partnerships with our clients, providing quality and timely service that has a positive impact on their risk, security, and control environment so they can minimize risk and sleep better each night.

605.977.4847 | epulse@eidebailly.com

Eric specializes in providing internal audit, information technology, risk advisory, and cybersecurity consulting services to a variety of industries, including healthcare, insurance, banking, credit unions, retail, manufacturing, and governments. He advises Eide Bailly clients on how to keep their valuable data secure in a world of increasingly sophisticated operational, technology, and cyber risks, and threats. With his many years of experience, Eric has become a true thought leader in the culture of risk management.

When you work with Eric, you can expect a forward-thinking, big-picture approach to minimizing organizational risk, securing and protecting your data, and implementing controls. In today's world of ever-changing risks and threats, Eric's first concern is your needs. When he's working on your behalf, you can expect a prompt response that is well thought out and tailored to those needs.

Client Work

Performs internal controls audits, IT audits, cybersecurity, and control reviews that included business continuity planning, organizational and operational controls, physical and logical access security, application and processing controls, and compliance testing.

Performs SOC 1, as well as SOC 2 and SOC 3 third-party audits.

Works with clients on information system security certification and accreditation activities as required under the Federal Information Security Management Act of 2002 for low, moderate, and high impact federal information systems.

Performs comprehensive assessments of technical systems and networks to determine security features and capabilities, as well as to identify potential cybersecurity system vulnerabilities.

Knowledgeable in internal control and risk management frameworks and standards such as COSO - Internal Control Framework, NIST Cybersecurity Framework, NIST Special Publication 800-53 Security and Privacy Controls for Federal Information Systems and Organizations, COBIT (Control Objectives for Information Technology), HITRUST Common Security Framework, and more.



Memberships

Information Systems Audit and Control Association

Institute of Internal Auditors

Designation/Licensures

Certified Common Security Framework Practitioner - HITRUST Alliance

Certified HITRUST Quality Professional

Education

Bachelor of Arts, Accounting and Business Management - Dakota Wesleyan University, Mitchell, S.D.

Community

Abiding Savior Free Lutheran Church, Member and volunteer

Eide Bailly community volunteer opportunities

Jason W. Olson, CPA, CFF, CFE, CFI

Forensic Accounting Partner

To me, client service means being there when my clients need me most. The most rewarding aspect of my career is uncovering the facts when concerns of financial improprieties or cyber incidents have been raised.

612.253.6554 | jwolson@eidebailly.com

As a Fraud & Forensic Advisory partner, Jason oversees proactive and reactive forensic accounting and digital forensic engagements. He spends the majority of his time assisting clients who are dealing with a financial or cyber incident. Jason often works closely with clients for internal investigative, insurance claim, civil and/or criminal litigation purposes. With such well-rounded experience, Jason often gets called in to provide litigation support for civil and criminal proceedings when concerns of fraud are involved.

Jason is a Certified Public Accountant, a Certified Fraud Examiner and has advanced training in interviews and interrogation, so when you're working with Jason you know you're getting a true professional with the ideal combination of forensic investigative experience and accounting knowledge. He will dig deep into your challenges to help you prevent, detect or investigate allegations of fraud.

When he's not in the office working on a client project, you'll find Jason spending his free time with his wife and kids. They love to get out and get moving, whether it's snowmobiling or just running around outside getting some exercise. Jason is also a fan of the NFL, although he won't admit any allegiance to a specific team ... a smart move in Minnesota.

Client Work

Conducts examinations of internal controls to identify weaknesses in asset safeguards for organizations in various industries, including financial institutions, auto dealerships, nonprofits, government agencies and cooperatives.

Oversees investigations of financial improprieties affecting individuals, estates and organizations for the purpose of uncovering the truth and documenting the related loss, if any, for insurance, civil and/or criminal purposes.

Provides expert witness testimony for civil and criminal proceedings in matters where allegations of financial improprieties have been made.

Oversees investigations of cyber incidents affecting organizations of all sizes.



Memberships

American Institute of Certified Public Accountants

Association of Certified Fraud Examiners

State of Minnesota Board of Accountancy

Designation/Licensures

Certified Public Accountant

Certified in Financial Forensics

Certified Fraud Examiner

Certified Forensic Interviewer

Education

Bachelor of Science, Accounting with Forensic Accounting emphasis - North Dakota State University, Fargo

Masters of Business Administration, Fraud Management and Economic Crime - Utica College, N.Y.

Community

Hennepin County 4th District Ethics Committee, Former Volunteer Investigator

Karlee Ransom, CPA

Senior Manager

916.999.8506 | kransom@eidebailly.com



Karlee has been assisting clients with their assurance needs since 2010. Throughout her career, she has specialized in performing audits of government entities including cities, counties, special districts, state agencies and standalone enterprise funds. She also has extensive experience in performing single audits and assisting clients to ensure they comply the requirements of the Uniform Guidance. As a lead project manager, Karlee manages all parts of the engagement from start to finish and serves as a resource for any client needs. She has experience in leading assurance engagements for a variety of clients, from larger entities that hold financial statement line items worth billions of dollars to small special districts.

She believes that proper planning, organization and ongoing communication throughout the year are the keys to a successful engagement for entities of any size. Karlee always delivers timely work to meet her client's internal and external deadlines and she is available to serve as a resource and assist clients throughout the year. She also provides insight to clients on issues that may arise including complex accounting transactions, new accounting standards and understanding best practices in internal controls.

Client Work

Works with various government entities leading assurance engagement teams through planning, performing and supervising engagements.

Provides financial statement auditing and compliance testing, including single audits required by Uniform Guidance.

Serves as a resource to provide expertise on accounting issues throughout the audit process as well as the rest of the year.

Provides training to our audit associates through in-house conferences to ensure consistency and knowledge throughout the entire team providing services to our clients. She also provides training on audit and accounting updates for many of her governmental clients and presents at Continuing Professional Education (CPE) events hosted by the firm for our governmental clients and industry groups.

Memberships

American Institute of Certified Public Accountants

California Society of Certified Public Accountants

Designation/Licensures

Certified Public Accountant

Education

Bachelor of Science, Business Administration - California State University, Sacramento

Audrey Donovan, CIA, CGAP, CRMA

Senior Manager

I'm driven by the belief that meaningful change begins with clarity, courage, and consistency. As a senior leader within Eide Bailly's internal audit practice, I take pride in building high-performing teams, leading with integrity, and delivering forward-thinking solutions. I believe the strongest results come from collaborative leadership, purposeful innovation, and a deep commitment to public trust and operational excellence.

303.586.8533 | adonovan@eidebailly.com

Audrey has over 20 years of experience providing internal audit, risk management, and performance auditing services to public and private sector clients. She leads large, complex engagements involving cross-functional teams and diverse stakeholder groups.

Audrey specializes in supporting government entities, utilities, and regulated industries in evaluating internal controls, improving compliance, and strengthening enterprise risk frameworks. She is known for her forward-thinking, risk-based approach to audit execution and her ability to translate technical findings into strategic, actionable insights. Audrey frequently advises audit committees and executive leadership teams, helping them navigate regulatory requirements, operational challenges, and organizational transformation.

Client Work

Oversees large-scale internal audit and performance audit engagements across public and private sectors. Leads multidisciplinary teams to assess internal controls, compliance, and operational efficiency. Provides clear, actionable recommendations to strengthen governance and align operations with organizational objectives.

Designs and implements ERM frameworks aligned with COSO principles. Facilitates risk identification workshops, conducts maturity assessments, and helps organizations develop risk registers and mitigation strategies that support strategic priorities.

Performs fraud risk assessments and control evaluations, helping clients prevent, detect, and respond to misconduct. Offers practical solutions that improve transparency and safeguard resources.

Oversees integrated audits assessing IT general controls, cybersecurity posture, system implementations, and data governance. Works closely with IT and security teams to strengthen digital risk management.

Serves as a strategic advisor to Audit Committees, Boards, and senior leadership teams. Provides routine updates on internal audit activities, emerging risks, and audit results. Ensures alignment between the internal audit plan and organizational priorities while facilitating meaningful knowledge transfer that enhances oversight and promotes risk-informed decision-making. Recognized for translating complex audit matters into clear, actionable insights that support governance and accountability.



Memberships

Institute of Internal Auditors

Association for Local
Government Auditors

Association of Government
Accountants

Colorado Government Finance
Officers Association

Designation/Licensures

Certified Internal Auditor

Certified Government Audit
Professional

Certified Risk Management
Assurance

Education

Master of Science, Management
- Colorado State University

Bachelor of Science, Accounting -
University of Utah

Community

Super Twins of the Rocky
Mountains (STORM)

OUR PILLARS

6 PILLARS OF YOLO COUNTY

2024-2028 STRATEGIC PLAN



Thriving Residents

To provide a healthy, safe, and inclusive place to live, work, and visit.

Collaborative Community

To foster cross-system engagement that bridges gaps, advances public safety, takes early preventative measures, and enhances community protection.

Sustainable Environment

To build a resilient, equitable, and carbon-negative future that efficiently utilizes natural resources.

Flourishing Agriculture

To uphold a vibrant agricultural industry while supporting future economic opportunities for the public.

Robust Economy

To promote a growing economy, smart development, and be good stewards of county assets to increase public benefit.

Operational Excellence

To champion a quality workforce that strengthens efficient, accessible, and fiscally responsible County operations to provide excellent customer service.

Exhibit G: Fee Rates – Best and Final Offer

Expected Fees

Our fees are based on the complexity of the issue and the level of expertise required by our team members to effectively address it. If you request additional services, we'll obtain your agreement on fees before commencing work to avoid surprises or hidden fees.



Staff Level	Hourly Rate
Partner	\$350
Senior Manager	285
Manager	250
Senior Associate	195
Associate	165

Based on the above rates and the anticipated staffing mix, we estimate the cost to be approximately \$30,000 for each 145 assignment hours.

Out-of-Pocket Fees

The professional rates listed above are inclusive of all out-of-pocket expenses and you'll not be billed for expenses such as travel time, mileage, and meals. Total fees will include a 5% technology fee used to support and enhance the quality work we provide by investing in technology.

Billing Policy Regarding Inquiries

We know clients appreciate access to all their service team members. We embrace this opportunity for constant communication and will ensure our team members are available when you have questions and issues. This service is included in the scope of the engagement. If a particular issue surfaces that falls outside the scope of this engagement, we'll bring it to your attention and obtain approval before proceeding.

Future Year Pricing Guarantees

Our fee increases for future years are consistent with inflationary increases in the industry. They are contingent upon no major changes to the County, and that significant accounting and auditing rule changes and procedures remain consistent with current requirements. Fees don't include additional time that could be incurred due to changes to the scope of the engagement.

The Best Value for Your Dollar Spent

Eide Bailly understands we may not be the lowest cost provider; however, our fees encompass far more than just the requested services. With year-round communication, invitations to educational events, access to resources on any accounting and regulation changes and information on other topics of interest to your industry, our staff work hard at building a trusting relationship with the County. Our current clients value this all-encompassing approach over lower fees, with additional charges for involvement beyond the conclusion of an engagement.

County of Yolo
Division of Internal Audit
PROJECT AUTHORIZATION

Agreement Number:	
Project:	
Contractor:	
Contact Person:	
Phone:	Email:
Project Title:	
Preliminary Objective(s):	
Task Definition and Schedule:	
Project Cost for this project:	
Total Cost:	
Start Date:	Completion Date:
Approvals:	Date:

EXHIBIT F
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.

(1) The parties acknowledge and agree that this section constitutes notice by Business Associate to Covered Entity of the ongoing existence and occurrence of attempted but Unsuccessful Security Incidents (as defined below) for which no additional notice to Covered Entity is required by applicable laws or regulations. "Unsuccessful Security Incidents" shall include, but not be limited to, pings and other broadcast attacks on Business Associate's firewall, port scans, unsuccessful log-on attempts, denials of service and any combination of the above, so long as no such incident results in unauthorized access, use or disclosure of PHI, and so long as additional notice to Covered Entity is not required by applicable laws or regulations.

(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.

(4) Covered Entity agrees to disclose no more Protected Health Information than is absolutely necessary for Business Associate to provide the services.

(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.

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