



CliftonLarsonAllen LLP
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September 12, 2022

County of Humboldt
825 Fifth Street, Room 126
Eureka, CA 95501

Thank you for inviting us to propose our services to you. CliftonLarsonAllen LLP (CLA) gladly welcomes the opportunity to share our approach to helping the County of Humboldt (County) meet its need for professional auditing services.

This letter outlines our proposed fees relating to the completion of the audits of the County's financial statements, single audit and passenger facility charges for the years ended June 30, 2021 and 2022.

Task	June 30, 2021	June 30, 2022
County audit, including compilation of financial statements	\$64,410	\$67,630
Single audit, including compilation of the SEFA	\$28,700	\$30,140
Audit of Passenger Facility Charges (PFC)	\$3,660	\$3,840
Assistance with net pension liability and OPEB liability calculations and journal entries	\$5,000	\$5,000
Total (excludes \$5,000 travel allowance)	\$101,770	\$106,610

Responsibilities and limitations related to nonaudit services

For all nonaudit services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. Management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services.

September 12, 2022
County of Humboldt
- 2 -

Sincerely,

CliftonLarsonAllen LLP



Rich Gonzalez, CPA
Principal
916-677-5760 direct
rich.gonzalez@claconnect.com

Response:

This letter correctly sets forth the understanding of County of Humboldt.

Authorized signature: _____

Title: _____

Date: _____