



COUNTY OF HUMBOLDT

Legislation Details (With Text)

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File created: 9/19/2018 **In control:** County Administrative Office
On agenda: 9/25/2018 **Final action:** 9/25/2018
Title: First Amendment to the Professional Services Agreement with CliftonLarsonAllen LLP, Certified Public Accountants, Expand the Scope of Service to Include the Provision of External Audit Services for Fiscal Years 2015-16, 2016-17 and 2017-18 for Measure Z

Sponsors:

Indexes:

Code sections:

Attachments: 1. Staff Report, 2. Humboldt contract add 6.30.18 - signed by CLA.pdf

| Date | Ver. | Action By | Action | Result |
|-----------|------|----------------------|----------|--------|
| 9/25/2018 | 1 | Board of Supervisors | approved | Pass |

To: Board of Supervisors

From: County Administrative Office

SUBJECT:

First Amendment to the Professional Services Agreement with CliftonLarsonAllen LLP, Certified Public Accountants, Expand the Scope of Service to Include the Provision of External Audit Services for Fiscal Years 2015-16, 2016-17 and 2017-18 for Measure Z

RECOMMENDATION(S):

That the Board of Supervisors approve and authorize the Chair of the Board to execute the attached first amendment to the professional services agreement with CliftonLarsonAllen LLP (CLA), Certified Public Accountants, to expand the scope of service to include the provision of external audit services for Measure Z for fiscal years 2015-16, 2016-17 and 2017-18; approve and authorize the Chair of the Board to execute the engagement letter (Attachment I) regarding the provision of external audit services for Measure Z for fiscal years 2015-16, 2016-17 and 2017-18 and the first amendment to the professional services agreement (Attachment II) with CliftonLarsonAllen LLP, Certified Public Accountants; and, direct the Clerk of the Board to return one (1) fully executed original copy of the attached letter of engagement and first amendment to the professional services agreement to the County Administrative Office for further processing.

SOURCE OF FUNDING:

General Fund-Measure Z

DISCUSSION:

On June 26, 2018, your Board adopted the fiscal year 2018-19 budget and directed staff to make an adjustment of unallocated Measure Z funding for \$48,300 for a comprehensive Measure Z audit. On August 21, 2018, your Board authorized the Chair to execute an agreement (\$81,500) and engagement letter with CliftonLarsonAllen LLP, Certified Public Accountants, for the provision of an annual external audit service pursuant to Section 25250 of the California Government Code. In accordance with Section 25250, a Board of Supervisors may employ the services of an independent certified public accountant or licensed public accountant to perform an examination of the county's financial statements in accordance with generally accepted auditing standards.

The County Administrative Office contacted CliftonLarsonAllen LLP, Certified Public Accountants, to ascertain their level of interest in performing a comprehensive audit of Measure Z for the period covering fiscal years 2015-16, 2016-17 and 2017-18. CliftonLarsonAllen LLP, Certified Public Accountants, agreed to amend the August 2018 agreement to include Measure Z audit

services for the defined period.

Accordingly, staff recommends that the Board approve, and authorize the Chair of the Board to execute, the attached letter of engagement and first amendment to the professional services agreement with CliftonLarsonAllen LLP, Certified Public Accountants, to expand the scope of services to include the provision of a comprehensive external audit service for Measure Z for fiscal years 2015-16, 2016-17 and 2017-18.

FINANCIAL IMPACT:

The attached first amendment to the professional services agreement with CliftonLarsonAllen LLP, Certified Public Accountants, increases the maximum amount payable by \$48,300, to 129,800. Expenditure appropriations related to the attached first amendment to the professional services agreement with CLA have been included in the approved fiscal year 2018-19 budgets for Measure Z budget unit 1100197.

The recommended actions support the Board of Supervisors' Strategic Framework by providing services that safeguard the public trust and manage resources to ensure sustainability of services.

OTHER AGENCY INVOLVEMENT:

None

ALTERNATIVES TO STAFF RECOMMENDATIONS:

The Board could choose not to approve the attached professional services agreement with CLA regarding the provision of external audit services for Measure Z for fiscal years 2015-16, 2016-17 and 2017-18. However, this alternative is not recommended since previous engagements with CLA and their predecessors were completed in a professionally competent and timely manner.

ATTACHMENTS:

Exhibit A

PREVIOUS ACTION/REFERRAL:

Board Order No.: C8, C3

Meeting of: 6/26/2018, 8/21/2018