

AMENDMENT #3

|                        |               |
|------------------------|---------------|
| Original Agreement No. | BOS-24-141    |
| Amendment 1            | MS-B24-141    |
| Amendment 2            | BOS-24-141-A1 |

**THIRD AMENDMENT TO COUNTY OF MENDOCINO  
AGREEMENT NO. BOS-24-141**

This third Amendment to Agreement No. BOS-24-141 is entered into by and between the **COUNTY OF MENDOCINO**, a political subdivision of the State of California, hereinafter referred to as "COUNTY," and **CLIFTONLARSONALLEN, LLP.**, hereinafter referred to as "CONTRACTOR," the date this Amendment is fully executed by all parties.

WHEREAS, Agreement No. BOS-24-141 was entered into on September 10, 2024 (the "Initial Agreement"); and

WHEREAS, First Amendment to Agreement No. BOS-24-141 was entered into on September 30, 2024 (the "First Amendment"); and

WHEREAS, Second Amendment to Agreement No. BOS-24-141 was entered into on October 22, 2024 (the "Second Amendment"); and

WHEREAS, the Initial Agreement, First Amendment, and Second Amendment are referred to as the Agreement; and

WHEREAS, upon execution of this document by COUNTY and CONTRACTOR, this third Amendment will become part of the Agreement and shall be incorporated therein; and

WHEREAS, it is the desire of COUNTY and CONTRACTOR to increase the total amount payable by \$5,000 from \$369,675 to \$374,675; and

WHEREAS, it is the desire of COUNTY and CONTRACTOR to add a "Statement of Work – Agreed-upon Procedures" for the year ended June 30, 2023 as an "Attachment 4".

NOW, THEREFORE, we agree as follows:

1. The total contracted amount set out in the Initial Agreement is hereby increased by \$5,000 from \$369,675 to \$374,675.
2. An Attachment 4, "Statement of Work – Agreed-upon Procedures" is hereby added to the Agreement and is attached herein.

All other terms and conditions of the Agreement shall remain in full force and effect.

**IN WITNESS WHEREOF  
DEPARTMENT FISCAL REVIEW:**

By:   
DEPARTMENT HEAD

Date: 01/23/2025

Budgeted: ☒ Yes ☐ No


Budget Unit: 5010

Line Item: SS 86-2189

Grant: ☐ Yes ☒ No

Grant No.: N/A


**COUNTY OF MENDOCINO**

By:   
JOHN HASCHAK, Chair  
BOARD OF SUPERVISORS

Date: 02/11/2025


**ATTEST:**

DARCIE ANTLE, Clerk of said Board

By:   
Deputy 02/11/2025

I hereby certify that according to the provisions of Government Code section 25103, delivery of this document has been made.

DARCIE ANTLE, Clerk of said Board

By:   
Deputy 02/11/2025

**INSURANCE REVIEW:**

By:   
Risk Management

Date: 01/23/2025

**CONTRACTOR/COMPANY NAME**

By:   
SIGNATURE

Date: 1/23/2025


**NAME AND ADDRESS OF CONTRACTOR:**

CliftonLarsonAllen, LLP.  
915 Highland Pointe Drive, Ste. 300  
Roseville, CA 95678  
Attn: Richard Gonzalez, CPA

By signing above, signatory warrants and represents that he/she executed this Agreement in his/her authorized capacity and that by his/her signature on this Agreement, he/she or the entity upon behalf of which he/she acted, executed this Agreement

**COUNTY COUNSEL REVIEW:**

APPROVED AS TO FORM:

By:   
COUNTY COUNSEL

Date: 01/23/2025

**EXECUTIVE OFFICE/FISCAL REVIEW:**

By:   
Deputy CEO or Designee

Date: 01/23/2025

**Signatory Authority:** \$0-25,000 Department; \$25,001- 50,000 Purchasing Agent; **\$50,001+ Board of Supervisors**

**Exception to Bid Process Required/Completed** ☐ RFP-013-24

**Mendocino County Business License: Valid** ☐

**Exempt Pursuant to MCC Section:** Located outside Mendocino County

## Attachment 4



CliftonLarsonAllen LLP  
<https://www.claconnect.com>

December 31, 2024

### ***Statement of Work - Agreed-upon Procedures***

This agreement constitutes a statement of work ("SOW") under the County of Mendocino Standard Services Agreement #24-141 ("MSA") dated September 10, 2024, or superseding MSA, made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and County of Mendocino ("you," "your," or "the entity"). We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services CLA will provide for the entity as of and for the year ended June 30, 2023.

Rich Gonzalez is responsible for the performance of the agreed-upon procedures engagement.

#### **Scope, objective, and responsibilities**

We will apply the agreed-upon procedures which County of Mendocino has specified and agreed to, listed in the attached schedule, to County's compliance with various code sections related to its FNS-209 report of County management as of or for the year ended June 30, 2023. County management is responsible for County's compliance with various code sections related to its FNS-209 report.

Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require us to be independent of the entity or responsible party, as applicable, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our engagement. County of Mendocino agrees to and acknowledges the procedures performed or to be performed are appropriate for the intended purpose of assisting the County with validating its FNS-209 report. The intended users of the agreed-upon procedures report are Board of Supervisors, management of County of Mendocino, the California Department of Social Services and USDA. Intended users in addition to County of Mendocino may be requested to agree to the procedures and acknowledge that the procedures performed are appropriate for the intended purpose. Consequently, we make no representation regarding the appropriateness of the procedures enumerated in the attached schedule either for the purpose for which this report has been requested or for any other purpose. The intended users assume the risk that such procedures might be inappropriate for the intended purpose and the risk that they might misunderstand or otherwise inappropriately use findings properly reported by CLA.

Our responsibility is to perform the specified procedures and report the findings in accordance with the attestation standards. For purposes of reporting findings, you specified a threshold of \$0.00 for reporting exceptions. Because the agreed-upon procedures listed in the attached schedule do not constitute an

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## Attachment 4

examination, audit, or review, we will not express an opinion or conclusion on the County's compliance with various code sections related to its FNS-209 report or the County management's financial statements or any elements, accounts, or items thereof. Also, we will not express an opinion or conclusion on the effectiveness of County management's internal control over financial reporting or any part thereof. In addition, we have no obligation to perform any procedures beyond those listed in the attached schedule.

At the conclusion of the engagement, you agree to provide a written representation letter that includes your agreement and acknowledgement that the procedures performed are appropriate for the intended purpose of the engagement and, if applicable, that you have obtained from necessary other parties their agreement to the procedures and acknowledgement that the procedures performed are appropriate for their purposes.

We will issue a written report upon completion of our engagement that lists the procedures performed and our findings. This report is intended solely for the information and use of Board of Supervisors, management of County of Mendocino, the California Department of Social Services and USDA, and should not be used by anyone other than the specified parties. If, for any reason, we are unable to complete the procedures, we will describe any restrictions on the performance of the procedures in our report, or will not issue a report and withdraw from this engagement. Our report will include a statement indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

An agreed-upon procedures engagement is not designed to detect instances of fraud or noncompliance with laws or regulations; however, we will communicate to you any known and suspected fraud and noncompliance with laws or regulations affecting the County's compliance with various code sections related to its FNS-209 report that come to our attention, unless they are clearly inconsequential. In addition, if, in connection with this engagement, matters come to our attention that contradict the County's compliance with various code sections related to its FNS-209 report, we will disclose those matters in our report. Such disclosures, if any, may not necessarily include all matters that might have come to our attention had we performed additional procedures or an examination or review.

Management is responsible for providing us with (1) access to all information of which you are aware that is relevant to the County's compliance with various code sections related to its FNS-209 report and the agreed-upon procedures, such as records, documentation, and other matters, and for the accuracy and completeness of that information; (2) additional information that we may request for the purpose of performing the agreed-upon procedures; and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence relating to performing the procedures. You agree to inform us of events occurring or facts discovered subsequent to the date of the County's compliance with various code sections related to its FNS-209 report that may affect the County's compliance with various code sections related to its FNS-209 report.

### **Engagement administration and other matters**

A list of information we expect to need for the engagement and the dates required will be provided in a separate communication.

CLA will not disclose any of your confidential, proprietary, or privileged information to any persons without the authorization of your management or unless required by law. This confidentiality provision does not

## Attachment 4

prohibit us from disclosing your information to one or more of our affiliated companies in order to provide services that you have requested from us or from any such affiliated company. Any such affiliated company shall be subject to the same restrictions on the use and disclosure of your information as apply to us.

Our engagement ends on delivery of our signed report. Any additional services that might be requested will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific SOW for that service.

### **Fees**

Our professional fee is \$2,500.00. We will also bill for expenses (including travel, report production, word processing, postage, internal and administrative charges, etc.) plus a technology and client support fee of five percent (5%) of all professional fees billed which is included in the not to exceed fees listed above. This estimate is based on anticipated cooperation from your personnel and their assistance with locating requested documents and preparing requested schedules. If the requested items are not available on the dates required or are not accurate, the fees and expenses will likely be higher. Our invoices, including applicable state and local taxes, will be rendered as work progresses and are payable on presentation.

### **Agreement**

We appreciate the opportunity to provide the services described in this SOW related to the MSA. All terms and provisions of the MSA shall apply to these services. If you agree with the terms of this SOW, please sign below to indicate your acknowledgement and understanding of, and agreement with, this SOW.

Sincerely,

**CliftonLarsonAllen LLP**

## Attachment 4

CLA  
CLA

*Rich Gonzalez*

Rich Gonzalez, CPA, Principal

SIGNED 1/6/2025, 9:20:55 AM PST

**Client**

County of Mendocino

SIGN: \_\_\_\_\_

Sara Pierce, Acting Auditor-Controller/  
Treasurer-Tax Collector

DATE: \_\_\_\_\_

**Agreed-Upon Procedures**

Refer to Attachment 1

## Attachment 4

Mendocino County  
Agreed Upon Procedures – FNS-209 Report  
Attachment I  
June 30, 2023

### Agreed Upon Procedures – FNS-209 Report

- 1) Obtain the system generated reports and client documentation of the results of comparisons as described in the State of California Health and Human Services Agency Department of Social Services August 1, 2019 All County Letter (ACL) No. 19-65E described as Accountability Test 1(FNS-209 Information).

Client procedures to generate reports and documentation of the results of comparisons are as follows:

Run system-generated case level reports supporting the data on lines 3b through 20b of the FNS-209 for the quarter ending June of the respective year. Ideally, these would be system-generated individual monthly reports (April, May and June of the respective year, with combined totals) that show establishment and collection data by type of claim at the individual case level. The data should be broken down by type of claim: Intentional Program Violation (IPV), Inadvertent Household Error (IHE), and Agency Administrative Error (AE), by client (case number and last name) and by dollar amount, with summary totals for each line item (lines 3b through 20b) for the quarter ending June of the respective year.

For each line, compare the system-generated report totals to the amounts reported on each line of the June quarter FNS-209 report of the respective year. The comparison should demonstrate a direct data relationship between actual CalFresh case records (the system-generated report) and the data reported on the FNS-209. If the number of claims and dollar amounts agree, the data reported on the FNS-209 can be traced to individual cases. If there are differences between the data from the system-generated report and the data reported on the June quarter FNS-209 report of the respective year, the discrepancies should be researched and corrected/adjusted.

Provide an Excel spreadsheet (or similar documentation) showing the comparison of each line item (lines 3b through 20b). Provide a narrative describing the results of the comparison and any corrective action.

- 2) Trace the system-generated report totals and the amounts reported on each line of the June quarter FNS-209 report for 2023 to the Excel spreadsheet (or similar documentation) showing the results of the comparison of each line item (lines 3b through 20b) as indicated in procedure 1 above.
- 3) For any comparisons that resulted in corrective action, obtain the corrected system-generated report and/or the corrected FNS-209 report and compare that the number of claims and dollar amounts agree after the corrective action as indicated in procedure 1 above.
- 4) Obtain the system generated reports and client documentation of the results of comparisons as described in the State of California Health and Human Services Agency Department of Social Services August 1, 2019 All County Letter (ACL) No. 19-65E described as Accountability Test 2(FNS-209 Balances).

Client procedures to generate reports and documentation of the results of comparisons are as follows:



## Attachment 4

Run a system-generated case level report that will support either the beginning balance (line 3a) or ending balance (line 13) of the June quarter FNS-209 report of the respective year. If necessary, the report may be a combination of system-generated and manual reports. The report would be a complete history of all claims in your system (simply verifying that the current month's FNS-209 beginning balance matches the ending balance reported on the previous month's FNS-209 is not sufficient). The data should be broken down by type of claim (IPV, IHE, and AE), by client (case number and last name) and by dollar amount.

Compare the totals from the system-generated history report as of June of the respective year to the corresponding beginning/ending balance reported on the June quarter FNS-209 report of the respective year. The comparison should demonstrate a direct data relationship between actual CalFresh case records (the system-generated history report) and the data reported on the FNS-209. If the number of claims and dollar amounts agree, the data reported on the FNS-209 can be traced to individual cases. If the comparison shows any differences, (ex: case numbers or amounts from the history report that are not reflected on the June of the respective year FNS-209), the discrepancies should be researched and corrected/adjusted.

Provide the summary page from your case level history report that shows the total number and total dollar amount of claims by type of claim (IPV, IHE, and AE). Also provide the below tables showing the comparison of the history report and the FNS-209 (number of claims and dollar amount of claims). Include a narrative describing the results and if corrective action is required.

| Claims #             | IPV (#) | IHE (#) | AE (#) | Total (#) |
|----------------------|---------|---------|--------|-----------|
| History report:      |         |         |        |           |
| June (Year) FNS-209: |         |         |        |           |
| Difference:          |         |         |        |           |

| Claims amounts \$    | IPV (\$) | IHE (\$) | AE (\$) | Total (\$) |
|----------------------|----------|----------|---------|------------|
| History report:      |          |          |         |            |
| June (Year) FNS-209: |          |          |         |            |
| Difference:          |          |          |         |            |

- 5) Trace the system-generated report totals and either the beginning balances (line 3a) or ending balance (line 13) reported on the June quarter FNS-209 report for 2023 to the summary page and tables as indicated in procedure 4 above.
- 6) For any comparisons that resulted in corrective action in procedure 4 above, obtain the corrected system-generated report and/or the corrected FNS-209 report and compare that the amounts agree after the corrective action.