

AMENDMENT #4

Original Agreement No.	BOS-24-141
Amendment 1	MS-B24-141
Amendment 2	BOS-24-141-A1
Amendment 3	BOS-24-141-A2

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

This fourth 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, Third Amendment to Agreement No. BOS-24-141 was entered into on February 11, 2025 (the "Third Amendment"); and

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

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

WHEREAS, in order to meet required audit standards, additional work as allowed by the Agreement must be performed by CONTRACTOR. Exhibit B-1 outlines the resulting increase in the total payment amount for two additional Single Audit Major Programs for Audit Year 2023-24 and additional trial balance audit preparation work for Audit Year 2024-25; and

WHEREAS, it is the desire of COUNTY and CONTRACTOR to increase the total amount payable by \$20,000 from \$374,675 to \$394,675.

NOW, THEREFORE, we agree as follows:

1. The total contracted amount set out in the Agreement is hereby increased by \$20,000 from \$374,675 to \$394,675.
2. Exhibit B-1 Additional Payment Terms is 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: Chamion Ocklin
DEPARTMENT HEAD

Date: February 5, 2026

Budgeted: Yes No

Budget Unit: 1940, 5010

Line Item: 86-2181, 86-2189

Org/Object Code: MS, SS

Grant: Yes No

Grant No. :

COUNTY OF MENDOCINO

By: Bernie Norvell
BERNIE NORVELL, Chair
BOARD OF SUPERVISORS

Date: 02/24/2026

ATTEST:

DARCIE ANTLE, Clerk of said Board

By: Arap
Deputy 02/24/2026

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: Arap
Deputy 02/24/2026

INSURANCE REVIEW:

By: Darcie Antle
Risk Management

Date: 02/03/2026

CONTRACTOR/COMPANY NAME

By: Richard Gonzalez
SIGNATURE

Date: 02/05/2026

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: Man Lisa
COUNTY COUNSEL

Date: 02/03/2026

EXECUTIVE OFFICE/FISCAL REVIEW:

By: Darcie Antle
Deputy CEO or Designee

Date: 02/03/2026

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

Exception to Bid Process Required/Completed

Mendocino County Business License: Valid Exempt Pursuant to MCC Section: _____

EXHIBIT B-1

ADDITIONAL PAYMENT TERMS

COUNTY shall pay CONTRACTOR a sum of Twenty Thousand Dollars (\$20,000) for the following Additional audit work performed to meet Governmental Accounting Standards for Fiscal Years 2023-24 and 2024-25:

Fiscal Year 2023-2024:

Payment Terms in Initial Agreement:

III. COUNTY shall pay CONTRACTOR a sum of no more than Three Hundred Forty-Five Thousand Six Hundred Seventy-Five Dollars (\$345,675) over the term of this Agreement. Annual payments shall not exceed the following maximum yearly fee schedule:

Audit Services (w ACFR)	1 st Year	2 nd Year	3 rd Year
Annual Financial Statement Audit	\$67,780	\$69,800	\$71,900
Single Audit (5 Major Programs)*	\$32,895	\$33,900	\$34,900
ACFR Preparation	\$10,000	\$10,000	\$10,000
GANN Appropriations Limit	\$1,500	\$1,500	\$1,500
Travel & Technology and Client Support Fee (5%)	Included	Included	Included
Total	\$112,175	\$115,200	\$118,300

*Additional major programs billed at \$5,000 each

Fiscal Year 2023-24 Single Audit Major Programs audited (base fee includes 5 programs):

1. Supplemental Nutrition Assistance Program
2. Adoptions Assistance Program
3. COVID-19 Coronavirus State and Local Fiscal Recovery Funds
4. Temporary Assistance for Needy Families
5. Highway Planning and Construction
6. Community Development Block Grants (CDBG)
7. Disaster Grants (removed from major programs)

Additional amount due for Fiscal Year 2023-24 \$10,000 (2 additional programs)

Fiscal Year 2024-25:



CliftonLarsonAllen LLP
915 Highland Pointe Drive, Suite 300
Roseville, CA 95678

phone 916-784-7800 fax 916-784-7850
CLAconnect.com

October 31, 2025

County of Mendocino
Chamise Cubbison
cubbisonc@mendocinocounty.gov

Dear Chamise:

This letter outlines proposed additional services relating to the completion of the County of Mendocino's audit for the year ended June 30, 2025.

Project	Amount
Additional costs were incurred due to delays in completion of various items, including items still pending as of October 31 (compensated absences, capital assets, leases and SBITAs, and various outstanding requests) needed to complete the audit field work by October 31. Change order also includes additional costs for mapping and reviewing an updated trial balance used for the audit to agree to the County's current version. Recording post-audit journal entries results in additional test work and significant modifications to the work papers and financial statements.	\$10,000

Sincerely,

CliftonLarsonAllen LLP

A handwritten signature in blue ink that reads "Rich Gonzalez".

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

Additional amount due for Fiscal Year 2024-25 \$10,000