



Mendocino County

Legislation Text

File #: 24-0284, Version: 1

To: BOARD OF SUPERVISORS

From: Auditor-Controller Treasurer-Tax Collector

Meeting Date: February 27, 2024

Department Contact: Sara Pierce

Phone: 707-234-6860

Item Type: Consent Agenda

Time Allocated for Item: N/A

Agenda Title:

Approval of Fifth Amendment to BOS Agreement No. 18-079 with CliftonLarsonAllen, LLP., in the Amount of \$3,000 for a New Total of \$542,400, to Expand the Scope of Work for Fiscal Audit Services to Include Auditing of Transportation Development Act Fund Claims, Effective June 20, 2018, Through June 30, 2024

Recommended Action/Motion:

Approve fifth amendment to BOS Agreement No. 18-079 with CliftonLarsonAllen, LLP., in the amount of \$3,000 for a new total of \$542,400, to expand the scope of work for fiscal audit services to include auditing of Transportation Development Act fund claims, effective June 20, 2018, through June 30, 2024; authorize the Acting Auditor-Controller or designee to sign any amendments that do not increase the maximum amount; and authorize Chair to sign same.

Previous Board/Board Committee Actions:

June 19, 2018, Item 4i), approval of Agreement No. BOS-18-079.
April 20, 2021, Item 4r), approval of first Amendment No. BOS-18-079-A1.
November 8, 2022, Item 3h), approval of second Amendment No. BOS-18-079-A2.
June 20, 2023, Item 3l), approval of third Amendment No. BOS-18-079-A3.
November 7, 2023, Item 3f), approval of fourth Amendment No. BO-18-079-A4.

Summary of Request:

In 2018, Mendocino County issued a Request for Proposals for Financial Statement Audit Services. CliftonLarsonAllen, LLP. (CLA), a group of certified public accountants and consulting advisors located in Novato, California, submitted a proposal and was selected as the winning bidder. On June 19, 2018, the Mendocino County Board of Supervisors (BOS) approved Agreement No. BOS-18-079 with CLA, in the amount of \$213,600 for fiscal audit services through June 30, 2021. Through this Agreement CLA was expected to prepare and audit Mendocino County's financial statements for fiscal reporting ending June 30, 2018, 2019, and 2020.

Beginning in 2021, the BOS executed four amendments to expand services provided by CLA through Agreement No. BOS-18-079:

- On April 20, 2021, the BOS executed first Amendment No. BOS-18-079-A1 in order to extend the Agreement for two additional years through June 30, 2023, and increase the total amount to \$360,900 to cover the time-extended services.

- On November 8, 2022, the BOS executed second Amendment No. BOS-18-079-A2 to add preparation and audit services for reporting ending June 30, 2021 and 2022, increase required account level detail of recommended adjustments due to increased Federal funding related to the coronavirus pandemic, add services related to Government Accounting Standards Board pronouncements, implement new Governmental Accounting Standards Board Pronouncements 84 Fiduciary Activities and 87 Lease Accounting, extend the Agreement through October 1, 2023, and increase the amount to \$405,900 to cover additional services.
- On June 20, 2023, the BOS approved third Amendment No. BOS-18-079-A3 to expand the scope to better differentiate services for reporting periods, add audit services for reporting ending June 30, 2023, extend the term through June 30, 2024, update the overall budget outline for the full term from 2018 through 2024, and increase the total amount to \$529,400.
- On November 7, 2023, the BOS approved fourth Amendment No. BOS-18-079-A4 to expand audit services to include additional major program test work related to Federal expenditures specific to reporting ending June 30, 2022, and to increase the total contracted amount to \$539,400.

Pursuant to the original Agreement and subsequent amendments, CLA continues to carry out contractual services for: preparing Mendocino County's financial statements (including supplementary information) and the Single Audit Report; assisting in the County's transition to the Annual Comprehensive Financial Report; and providing services for the ongoing project to incorporate additional year-end adjusting journal entries for financial statement presentation purposes in Munis. Related services will continue through the proposed fifth Amendment, which expands the scope of audit services to include auditing of Transportation Development Act (TDA) fund claims. Once the proposed fifth Amendment is executed, it will be effective for the full term of the Agreement, from June 20, 2018, through June 30, 2024.

Alternative Action/Motion:

Return to staff for alternative handling.

Strategic Plan Priority Designation: An Effective County Government

Supervisory District: All

Vote Requirement: Majority

Supplemental Information Available Online At: N/A

Fiscal Details:

source of funding: Various

current f/y cost: \$542,400 for the term of the Agreement

budget clarification: The increase for this amendment will be covered by MCDOT

annual recurring cost: N/A

budgeted in current f/y (if no, please describe): Yes

revenue agreement: No

AGREEMENT/RESOLUTION/ORDINANCE APPROVED BY COUNTY COUNSEL: Yes

CEO Liaison: Executive Office

CEO Review: Yes

CEO Comments:

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Executed By: Atlas Pearson, Senior Deputy Clerk
Date: February 27, 2024

Final Status: **Approved**
Executed Item Type: Agreement
Number: 18-079-A5

