



## INTEROFFICE MEMORANDUM

**Oscar J. Garcia, CPA**

Auditor-Controller/Treasurer-Tax Collector

**Enedina Garcia**

Deputy Auditor-Controller

**Frank Gomez**

Deputy Treasurer-Tax Collector

**DATE:** December 8, 2023  
**TO:** Audit Committee Members  
**FROM:** Supervisor Sal Quintero, Audit Committee Chairman  
**SUBJECT:** Audit Committee Meeting

This will confirm the next Audit Committee meeting scheduled on **December 8, 2023 at 10:00 a.m.** in the Board of Supervisors Chambers - Room 301 of the Hall of Records. The following is the agenda for the meeting:

### AGENDA

- 1) **Roll Call**
- 2) **Pledge of Allegiance**
- 3) **Approve Agenda**
- 4) **Public Presentations**  
This portion of the meeting is reserved for persons desiring to address the Audit Committee briefly on any matter not on this agenda within the Committee's subject matter jurisdiction.
- 5) **Appointment of the Audit Committee Chairman and Vice-Chairman for Calendar years 2024 and 2025**
- 6) **Approval of the August 11, 2023 Audit Committee Meeting Minutes**
- 7) **Consent Items**
  - a. Approve Quarterly Fraud Report covering July 1, 2023 to September 30, 2023.
- 8) **Discussion and Action Items**
  - a. Review and approve the Department of Social Services Food and Nutrition Services (FNS)-209 Report for the quarter ended June 30, 2023.
  - b. Review and approve the Department of Social Services Payroll Compliance Follow-Up Audit for dates in calendar years 2022 and 2023.
  - c. Review and approve amendment to Agreement No. 19-309, with Brown Armstrong Accountancy Corporation for independent and professional external audit services.

- d. Review and accept the Independence Certification.
- e. Review and approve the 2024 Audit Committee Meeting Dates.

**9) Staff Updates**

**10) Adjournment**

dll  
Enclosures

**Audit Committee Members:**

Supervisor Sal Quintero, Audit Committee Chairman  
Daniel C. Cederborg, County Counsel, Audit Committee Vice-Chairman  
Supervisor Nathan Magsig  
Paul Nerland, County Administrative Officer  
Kari Gilbert, Department Heads Council Member  
Manuel Vilanova, Public Member  
Kulwinder Brar, Public Member

**Next meeting scheduled on January 5, 2024.**

**County of Fresno**  
**Auditor-Controller/Treasurer-Tax Collector**  
**Audit Committee Minutes**  
**Board of Supervisors' Chambers**  
**August 11, 2023 – 10:00 a.m.**

**MEMBERS PRESENT:**

**Supervisor Sal Quintero, Audit Committee Chairman**  
**Peter Wall, Audit Committee Vice-Chairman's Proxy**  
**Supervisor Nathan Magsig**  
**Paul Nerland, County Administrative Officer**  
**Kari Gilbert, Department Heads Council Member**  
**Manuel Vilanova, Public Member**

**Call to Order:** Chairman Quintero called to order the regular meeting of the Audit Committee (Committee) on August 11, 2023, at 10:00 a.m. in the Board of Supervisors' Chambers.

**1. Roll Call**

- Karoll Diaz, Accounting & Financial Manager, Financial Reporting & Audits Division took roll call.

**2. Pledge of Allegiance**

- Sevag Tateosian, Principal Staff Analyst, Department of Public Health, led all in attendance with the Pledge of Allegiance.

**3. Approve Agenda**

- A motion was made by Kari Gilbert, seconded by Paul Nerland, and carried 6-0 to approve the August 11, 2023 agenda.

**4. Public Presentations**

- This portion of the meeting is reserved for persons desiring to address the Committee briefly on any matter not on this agenda within the Committee's subject matter jurisdiction.
- There being none, the Committee proceeded to hear the next item on the agenda.

**5. Approval of January 27, 2023 Audit Committee Meeting Minutes**

- There being no public comments, a motion was made by Kari Gilbert, seconded by Manuel Vilanova, and carried 6-0 to approve the May 12, 2023 Audit Committee Meeting Minutes.

**6. Consent Items**

**a) Approve Quarterly Fraud Report covering April 1, 2023 to June 30, 2023.**

- There being no public comments, a motion was made by Paul Nerland, seconded by Kari Gilbert, and carried 6-0 to approve agenda item 6a.

**7. Discussion and Action Items**

**a) Review and approve the Sheriff-Coroner's Office Department Head Transition Report.**

- There being no public comments, a motion was made by Kari Gilbert, seconded by Manuel Vilanova, and carried 6-0 to approve agenda item 7a.

- b) Review and accept the County of Fresno Single Audit Report for the year ended June 30, 2022.**
- Karoll Diaz, Accounting & Financial Manager, Financial Reporting & Audits Division, introduced the item.
  - Eric Xin, Engagement Partner, Brown Armstrong Accountancy Corporation, presented the item.
  - Supervisor Nathan Magsig inquired about federal revenues and deficiencies noted in the Single Audit. Eri Xin, Engagement Partner, Brown Armstrong Accountancy Corporation and Oscar J. Garcia, Auditor-Controller/Treasurer-Tax Collector, answered his inquiry.
  - Enedina Garcia, Deputy Auditor Controller, and Karoll Diaz discussed reimbursement to the ARPA fund due to the discovery of an overpayment.
  - Kari Gilbert, inquired about staff retention in response to a Single Audit finding and management corrective action plan. Oscar J. Garcia, Auditor-Controller/Treasurer-Tax Collector, mentioned staff pay increase to encourage retention.
  - Paul Nerland asked about plans for future Countywide trainings and staff accountability regarding training. Oscar J. Garcia answered the question and mentioned the previous Countywide training is accessible to staff via the County website.
  - There being no public comments, a motion was made by Kari Gilbert, seconded by Nathan Magsig, and carried 6-0 to approve Agenda Item 7b.

#### **8. Staff Updates**

- Oscar J. Garcia, Auditor-Controller/Treasurer-Tax Collector, discussed that in conjunction with the County Administrative Office and Board Administrative Policy, the County will be working with Price Paige & Company to conduct operational audits.
- Kari Gilbert asked how far in advance will department heads have in preparation for an audit. Oscar J. Garcia, Auditor-Controller/Treasurer-Tax Collector, responded approximately two weeks to a month.

#### **9. Adjournment**

- A motion was made by Supervisor Sal Quintero, Audit Committee Chairman, a motion was made by Supervisor Nathan Magsig, seconded by Kari Gilbert, and was carried 6-0 to adjourn the meeting at 10:24 a.m.

#### **Audit Committee Members:**

Supervisor Sal Quintero, Audit Committee Chairman

Daniel C. Cederborg, County Counsel, Audit Committee Vice-Chairman

Supervisor Nathan Magsig

Paul Nerland, County Administrative Officer

Kari Gilbert, Department Heads Council Member

Manuel Vilanova, Public Member

Kulwinder Brar, Public Member





**INTEROFFICE MEMORANDUM**

**Oscar J. Garcia, CPA**

**Auditor-Controller/Treasurer-Tax Collector**

**Enedina Garcia**  
Deputy Auditor-Controller

**Frank Gomez**  
Deputy Treasurer-Tax Collector

**DATE:** December 8, 2023

**TO:** Audit Committee Members

**FROM:** Oscar J. Garcia, CPA – Auditor-Controller/Treasurer-Tax Collector

**SUBJECT:** Fraud Hotline Quarterly Activity Report for the Quarter Ended September 30, 2023

In accordance with the provisions of California Government Code Section 53087.6, the County of Fresno Fraud Hotline serves as a means to discover, investigate, and remediate acts of fraud, waste, or abuse involving County employees, as defined by the statute.

We have completed our quarterly report concerning the operation of the County of Fresno Fraud Hotline. This report is for the three-month period of July 1, 2023 through September 30, 2023.

We would like to acknowledge the professionalism and cooperation extended to us by the management of the various County agencies/departments during our Hotline investigation process. As always, I remain available to answer any questions you may have. Please contact me directly or Karoll Diaz, Accounting & Financial Division Manager at (559) 600-1378 or Jarry Lim, Accountant at (559) 600-1368 if we can be of any assistance.

Attachments



**COUNTY OF FRESNO**

**FRAUD HOTLINE QUARTERLY REPORT**

**Administered by the Auditor-Controller/Treasurer-Tax Collector**

**For the Quarter Ended September 30, 2023**

Director: Oscar J. Garcia, CPA  
Accounting & Financial Manager: Karoll Diaz  
Hotline Staff: Jarry Lim

**COUNTY OF FRESNO  
 FRAUD HOTLINE QUARTERLY REPORT  
 Administered by the Auditor-Controller/Treasurer-Tax Collector  
 For the Quarter Ended September 30, 2023**

Below is the County of Fresno Fraud Hotline activity for the period of July 1, 2023 through September 30, 2023.

1. Statistical Summary

The Financial Reporting and Audits Division received 116 Hotline allegations, complaints, or other contacts during the reporting period. Of these reports, 102 were made anonymously while 14 reports were made by individuals who identified themselves. The Hotline received 79 reports via telephone, 30 by email, and 7 by letter. These reports are categorized in Table 1.

| Table 1<br>Statistical Summary      |            |
|-------------------------------------|------------|
| Actionable Items                    | 12         |
| Referred Items                      | 100        |
| Non-Actionable Items                | 4          |
| <b>Total Allegations/Complaints</b> | <b>116</b> |

2. Types of Allegations/Complaints

Cases opened during the period involved various complaints and allegations such as: 1) improper use of government benefits, 2) fraudulent check alterations, and 3) management improprieties.

**Actionable – County**

Allegations involving individuals employed by the County and/or other related parties (i.e., vendors, contractors, etc.).

**Actionable – Non-County**

Allegations involving individuals and/or other entities with no known relation to the County.

**Referral – County**

Allegations involving issues primarily handled by other County Departments via established fraud-reporting methodologies.

**COUNTY OF FRESNO**  
**FRAUD HOTLINE QUARTERLY REPORT**  
**Administered by the Auditor-Controller/Treasurer-Tax Collector**  
**For the Quarter Ended September 30, 2023**

**Referral – Non-County**

Allegations involving issues beyond the responsibilities of the County of Fresno are referred to appropriate non-County agencies.

**Non-Actionable Items**

These include insufficient information and not applicable issues. Examples include failure to state sufficient facts on which to base any investigation, inquiries regarding the status of other investigations, requests for information, and wrong numbers.

Table 2 identifies the total number of cases opened during this period and detail complaint type.

| Table 2<br>Types of New Allegations/Complaints |            |
|--|------------|
| Actionable – County:                           | 1          |
| Asset Misappropriation*                        | 1          |
| Actionable – Non-County:                       | 11         |
| Forged/Altered Check                           | 11         |
| Referral – County:                             | 78         |
| Welfare Fraud                                  | 70         |
| County - Other                                 | 8          |
| Referral – Non-County:                         | 22         |
| Various  | 22         |
| Non-Actionable Items:                          | 4          |
| Not enough information                         | 4          |
| <b>Total</b>                                   | <b>116</b> |

\*This complaint was made via phone call by a County employee who did not want to provide any details over the phone but mentioned it was related to misappropriation of assets in the workplace. The employee asked whether the complaint can be written and was referred to the Fresno County Fraud Hotline website for more information on how to report fraud. In addition, the employee was provided the mailing and e-mail address to report fraud.



**COUNTY OF FRESNO  
 FRAUD HOTLINE QUARTERLY REPORT  
 Administered by the Auditor-Controller/Treasurer-Tax Collector  
 For the Quarter Ended September 30, 2023**

3. Status of Complaints

The complaints processed by the County of Fresno Fraud Hotline include alleged behavior by an employee and/or client (i.e., timecard abuse, misuse of county assets, management improprieties, conflict of interest, and misuse of program funds). As of the end of the reporting period, there was no investigation by the County of Fresno Fraud Hotline. (See summary below)

| <b>Table 3<br/>Status of Complaints</b> |                      |     |        |                        |                 |          |
|---|----------------------|-----|--------|------------------------|-----------------|----------|
| <b>Actionable<br/>Calls</b>             | <b>Investigation</b> |     |        | <b>Closed Findings</b> |                 |          |
|   | Ongoing              | New | Closed | Substantiated          | Unsubstantiated | Referral |
| Management                              |                      |     |        |                        |                 |          |
| Employee                                |                      |     |        |                        |                 |          |
| Client                                  |                      |     |        |                        |                 |          |
| Unknown                                 |                      |     |        |                        |                 |          |
| <b>Total</b>                            | -                    | -   | -      | -                      | -               | -        |



## County of Fresno

Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

September 19, 2023

Sanja K. Bugay, Director of Social Services  
 Fresno County Department of Social Services  
 200 W. Pontiac Way  
 Clovis, CA 93612

The Auditor Controller's office has performed the procedures enumerated below solely to assist you in the validation of the Food and Nutrition Services (FNS)-209 Report for the quarter ended June 30, 2023, as mandated by the California Department of Social Services (CDSS). The accuracy of the FNS-209 Report is the responsibility of the Department of Social Services (DSS). This engagement was conducted in accordance with standards established by the Institute of Internal Auditors. The sufficiency of these procedures is solely the responsibility of the Department's management. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

Our procedures (as provided by the CDSS) and findings are as follows:

1. **Procedure:** Run system-generated case level reports supporting the data on lines 3b through 20b of the FNS-209 for the quarter ending June 2023. Ideally, these would be system-generated individual monthly reports (April, May, and June 2023, 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 State 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 2023.

For each line, compare the system-generated report totals to the amounts reported on each line of the June 2023 FNS-209. 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 2023 FNS-209, the discrepancies should be researched and corrected/adjusted.

**Supporting Documentation:**

See Attachment A.

**Results:** The performance of this procedure yielded no issues within the three different types of claims: Intentional Program Violation (IPV), Inadvertent Household Error (IHE), and State Agency Administrative Error (AE).

2. **Procedure:** Run a system-generated case level report that will support either the beginning balance (line 3a) or ending balance (line 13) of the June 2023 FNS-209. 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 2023 to the corresponding beginning/ending balance reported on the FNS-209 for the quarter ending June 2023. 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 2023 FNS-209), the discrepancies should be researched and corrected/adjusted.

**Supporting Documentation:**

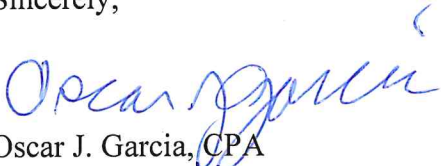
See Attachment B.

**Results:** The performance of this procedure yielded no issues.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion, on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Although a matter of public record, this report is intended solely for the information and use of the specified users listed above and is not intended to be, nor should it be used by anyone other than those specified parties.

Sincerely,



Oscar J. Garcia, CPA  
Auditor-Controller/Treasurer-Tax Collector

Comparison Supporting Documentation and SARS FNS 209 Report  
Intentional Program Violation (IPV)  
For the Period of April 2023 - June 2023

| Line Items     |                                | Supporting Documentation IPV |                     | SARS FNS 209 Report IPV |                     | Difference |        |
|----------------|--------------------------------|------------------------------|---------------------|-------------------------|---------------------|------------|--------|
| Line           | Description                    | Count                        | Amount              | Count                   | Amount              | Count      | Amount |
| <b>Line 3a</b> | <b>Beginning Balance</b>       | <b>627</b>                   | <b>1,617,684.05</b> | <b>627</b>              | <b>1,617,684.05</b> |            |        |
| Line 3b        | Line 3b Total                  | (5)                          | (63.09)             | (5)                     | (63.09)             |            |        |
| Line 4         | Add: NEW CLAIMS                |                              | 0.00                | 0                       | -                   |            |        |
| Line 5         | Add: TRANSFER                  | 9                            | 18,762.00           | 9                       | 18,762.00           |            |        |
| Line 6         | Less: REFUNDS (20a+20b)        |                              | 1,943.03            |                         | 1,943.03            |            |        |
| <b>Line 7</b>  | <b>TOTAL (3a+3b+4+5+6)</b>     | <b>631</b>                   | <b>1,638,325.99</b> | <b>631</b>              | <b>1,638,325.99</b> |            |        |
| Line 8         | Line 8 Total                   | 21                           |                     | 21                      |                     |            |        |
| Line 9         | Less: WRITE OFF                | 2                            | 13.00               | 2                       | 13.00               |            |        |
| Line 10        | Less: LOMELI                   |                              | 0.00                |                         | -                   |            |        |
| Line 11a       | Less: COLLECTION (18a)         |                              | 48,339.94           |                         | 48,339.94           |            |        |
| Line 11b       | Less: COLLECTION ADJ (18b+18c) |                              |                     |                         |                     |            |        |
| <b>Line 12</b> | <b>TOTAL (8+9+10+11)</b>       | <b>23</b>                    | <b>48,352.94</b>    | <b>23</b>               | <b>48,352.94</b>    |            |        |
| <b>Line 13</b> | <b>ENDING BALANCE</b>          | <b>608</b>                   | <b>1,589,973.05</b> | <b>608</b>              | <b>1,589,973.05</b> |            |        |

**Collection Summary**

|                 |                                   |  |                  |  |                  |  |  |
|-----------------|-----------------------------------|--|------------------|--|------------------|--|--|
| Line 14         | Line 14 Total                     |  | 31,065.42        |  | 31,065.42        |  |  |
| Line 15         | Less: EBT COLLECTION              |  | 892.00           |  | 892.00           |  |  |
| Line 16         | Less: RECOUP                      |  | 16,382.52        |  | 16,382.52        |  |  |
| Line 17         | Offset                            |  |                  |  |                  |  |  |
| <b>Line 18a</b> | <b>TOTAL</b>                      |  | <b>48,339.94</b> |  | <b>48,339.94</b> |  |  |
| Line 18b        | CASH ADJUSTMENT (+/-)             |  |                  |  |                  |  |  |
| Line 18c        | NON-CASH ADJUSTMENT (+/-)         |  |                  |  |                  |  |  |
| Line 19         | TRANSFER (+/-)                    |  | 13,272.00        |  | 13,272.00        |  |  |
| Line 20a        | CASH REFUNDS                      |  | 1,943.03         |  | 1,943.03         |  |  |
| Line 20b        | NON-CASH REFUNDS                  |  |                  |  |                  |  |  |
| <b>Line 21</b>  | <b>TOTAL (18a+b+c+19-20a-20b)</b> |  | <b>59,668.91</b> |  | <b>59,668.91</b> |  |  |



Comparison Supporting Documentation and SARS FNS 209 Report  
Inadvertent Household Error (IHE)  
For the Period of April 2023 - June 2023

| Line Items     |                                | Supporting Documentation IHE |                      | SARS FNS 209 Report IHE |                      | Difference |        |
|----------------|--------------------------------|------------------------------|----------------------|-------------------------|----------------------|------------|--------|
| Line           | Description                    | Count                        | Amount               | Count                   | Amount               | Count      | Amount |
| <b>Line 3a</b> | <b>Beginning Balance</b>       | <b>12,690</b>                | <b>12,563,050.23</b> | <b>12,690</b>           | <b>12,563,050.23</b> |            |        |
| Line 3b        | Line 3b Total                  | (128)                        | (35,210.42)          | (128)                   | (35,210.42)          |            |        |
| Line 4         | Add: NEW CLAIMS                | 929                          | 284,037.00           | 929                     | 284,037.00           |            |        |
| Line 5         | Line 5 Total                   | (11)                         | (23,034.04)          | (11)                    | (23,034.04)          |            |        |
| Line 6         | Less: REFUNDS                  |                              | 73,525.46            |                         | 73,525.46            |            |        |
| <b>Line 7</b>  | <b>TOTAL (3a+3b+4+5+6)</b>     | <b>13,480</b>                | <b>12,862,368.23</b> | <b>13,480</b>           | <b>12,862,368.23</b> |            |        |
| Line 8         | Line 8 Total                   | 776                          |                      | 776                     |                      |            |        |
| Line 9         | Less: WRITE OFF                | 169                          | 4,891.82             | 169                     | 4,891.82             |            |        |
| Line 10        | Less: LOMELI                   | 0                            | 0.00                 |                         |                      |            |        |
| Line 11a       | Less: COLLECTION (18a)         |                              | 518,416.30           |                         | 518,416.30           |            |        |
| Line 11b       | Less: COLLECTION ADJ (18b+18c) |                              |                      |                         |                      |            |        |
| <b>Line 12</b> | <b>TOTAL (8+9+10+11)</b>       | <b>945</b>                   | <b>523,308.12</b>    | <b>945</b>              | <b>523,308.12</b>    |            |        |
| <b>Line 13</b> | <b>ENDING BALANCE</b>          | <b>12,535</b>                | <b>12,339,060.11</b> | <b>12,535</b>           | <b>12,339,060.11</b> |            |        |

**Collection Summary**

|                 |                                   |  |                   |  |                   |  |  |
|-----------------|-----------------------------------|--|-------------------|--|-------------------|--|--|
| Line 14         | Line 14 Total                     |  | 215,900.85        |  | 215,900.85        |  |  |
| Line 15         | Less: EBT COLLECTION              |  | 53,477.70         |  | 53,477.70         |  |  |
| Line 16         | Less: RECOUP                      |  | 249,037.75        |  | 249,037.75        |  |  |
| Line 17         | Offset                            |  |                   |  |                   |  |  |
| <b>Line 18a</b> | <b>TOTAL</b>                      |  | <b>518,416.30</b> |  | <b>518,416.30</b> |  |  |
| Line 18b        | CASH ADJUSTMENT (+/-)             |  |                   |  |                   |  |  |
| Line 18c        | NON-CASH ADJUSTMENT (+/-)         |  |                   |  |                   |  |  |
| Line 19         | TRANSFER (+/-)                    |  | (13,363.96)       |  | (13,363.96)       |  |  |
| Line 20a        | CASH REFUNDS                      |  | 72,708.46         |  | 72,708.46         |  |  |
| Line 20b        | NON-CASH REFUNDS                  |  | 817.00            |  | 817.00            |  |  |
| <b>Line 21</b>  | <b>TOTAL (18a+b+c+19-20a-20b)</b> |  | <b>431,526.88</b> |  | <b>431,526.88</b> |  |  |

Comparison Supporting Documentation and SARS FNS 209 Report  
State Agency Administrative Error (AE)  
For the Period of April 2023 - June 2023

| Line Items     |                                | Supporting Documentation AE |                     | SARS FNS 209 Report AE |                     | Difference |        |
|----------------|--------------------------------|-----------------------------|---------------------|------------------------|---------------------|------------|--------|
| Line           | Description                    | Count                       | Amount              | Count                  | Amount              | Count      | Amount |
| <b>Line 3a</b> | <b>Beginning Balance</b>       | <b>14,003</b>               | <b>4,147,778.33</b> | <b>14,003</b>          | <b>4,147,778.33</b> |            |        |
| Line 3b        | line 3b Total                  | (399)                       | (84,051.71)         | (399)                  | (84,051.71)         |            |        |
| Line 4         | Add: NEW CLAIMS                | 1,894                       | 500,664.42          | 1,894                  | 500,664.42          |            |        |
| Line 5         | Line 5 Total                   | 2                           | 4,272.04            | 2                      | 4,272.04            |            |        |
| Line 6         | Less: REFUNDS                  |                             | 20,040.21           |                        | 20,040.21           |            |        |
| <b>Line 7</b>  | <b>TOTAL (3a+3b+4+5+6)</b>     | <b>15,500</b>               | <b>4,588,703.29</b> | <b>15,500</b>          | <b>4,588,703.29</b> |            |        |
| Line 8         | Line 8 Total                   | 1,118                       |                     | 1,118                  |                     |            |        |
| Line 9         | Less: WRITE OFF                | 164                         | 2,740.31            | 164                    | 2,740.31            |            |        |
| Line 10        | Less: LOMELI                   | 84                          | 42,290.03           | 84                     | 42,290.03           |            |        |
| Line 11a       | Less: COLLECTION (18a)         |                             | 312,247.43          |                        | 312,247.43          |            |        |
| Line 11b       | Less: COLLECTION ADJ (18b+18c) |                             |                     |                        |                     |            |        |
| <b>Line 12</b> | <b>TOTAL (8+9+10+11)</b>       | <b>1,282</b>                | <b>357,277.77</b>   | <b>1,282</b>           | <b>357,277.77</b>   |            |        |
| <b>Line 13</b> | <b>ENDING BALANCE</b>          | <b>14,218</b>               | <b>4,231,425.52</b> | <b>14,218</b>          | <b>4,231,425.52</b> |            |        |

**Collection Summary**

|                 |                                   |  |                   |  |                   |  |  |
|-----------------|-----------------------------------|--|-------------------|--|-------------------|--|--|
| Line 14         | Line 14 Total                     |  | 57,876.76         |  | 57,876.76         |  |  |
| Line 15         | Less: EBT COLLECTION              |  | 67,641.18         |  | 67,641.18         |  |  |
| Line 16         | Less: RECOUP                      |  | 186,729.49        |  | 186,729.49        |  |  |
| Line 17         | Offset                            |  |                   |  |                   |  |  |
| <b>Line 18a</b> | <b>TOTAL</b>                      |  | <b>312,247.43</b> |  | <b>312,247.43</b> |  |  |
| Line 18b        | CASH ADJUSTMENT (+/-)             |  |                   |  |                   |  |  |
| Line 18c        | NON-CASH ADJUSTMENT (+/-)         |  |                   |  |                   |  |  |
| Line 19         | TRANSFER (+/-)                    |  | 91.96             |  | 91.96             |  |  |
| Line 20a        | CASH REFUNDS                      |  | 18,608.93         |  | 18,608.93         |  |  |
| Line 20b        | NON-CASH REFUNDS                  |  | 1,431.28          |  | 1,431.28          |  |  |
| <b>Line 21</b>  | <b>TOTAL (18a+b+c+19-20a-20b)</b> |  | <b>292,299.18</b> |  | <b>292,299.18</b> |  |  |

Comparison Supporting Documentation and SARS FNS 209 Report  
 Beginning Balance Summary  
 For the Period of April 2023 - June 2023

| Claims #           | IPV (#) | IHE (#)   | AE (#)    | Total (#) |
|--------------------|---------|-----------|-----------|-----------|
| History Report:    | 627     | 12,690.00 | 14,003.00 | 27,320.00 |
| June 2023 FNS-209: | 627     | 12,690.00 | 14,003.00 | 27,320.00 |
| Difference:        | 0       | 0         | 0         | 0         |

| Claims Amounts \$  | IPV (\$)     | IHE (\$)      | AE (\$)      | Total (\$)    |
|--------------------|--------------|---------------|--------------|---------------|
| History Report:    | 1,617,684.05 | 12,563,050.23 | 4,147,778.33 | 18,328,512.61 |
| June 2023 FNS-209: | 1,617,684.05 | 12,563,050.23 | 4,147,778.33 | 18,328,512.61 |
| Difference:        | 0.00         | 0.00          | 0.00         | 0.00          |

**Department of Social Services  
Payroll Compliance Follow-Up Audit  
For Calendar Years 2022 & 2023  
(April 18, 2022 through March 5, 2023)  
County of Fresno, CA**



## County of Fresno

Oscar J. Garcia, CPA

Auditor-Controller/Treasurer-Tax Collector

Sanja Bugay, Director  
Department of Social Services  
205 W. Pontiac Way  
Clovis, CA 93612

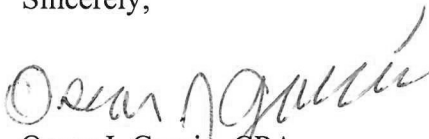
Dear Ms. Bugay,

We have completed a follow-up audit of the Department of Social Services Payroll Compliance Audit, report dated April 7, 2022. The purpose of a follow-up audit, which is limited in scope, is to determine if management has taken corrective action in response to previous engagement findings and recommendations. The follow-up audit included verifying if all prior engagement underpayments and overpayments were submitted for correction and conducting a test of controls and details, on a sample basis, for transactions including overtime hours and various types of differential pay.

We have identified three findings and have made corresponding recommendations. The findings and recommendations can be found on page six and seven of this report.

We would like to express our appreciation to the Department's staff for their assistance and cooperation during this audit. If you have any questions, please contact Karoll Diaz, Accounting & Financial Manager at (559) 600-1378 or Rochelle Garcia, Accounting & Financial Division Chief at (559) 600-1351.

Sincerely,



Oscar J. Garcia, CPA  
Auditor-Controller/Treasurer-Tax Collector

August 15, 2023

# Contents

## Audit Report

Introduction.....4

Background .....4

Objective, Scope, and Methodology .....5

Conclusion .....6

Findings and Recommendations.....7

## Appendix A

Department Responses.....9

# Audit Report

## Introduction

The Financial Reporting & Audits division of the Auditor-Controller/Treasurer-Tax Collector (ACTTC) performed a follow-up audit resulting from a prior Department of Social Services (Department) Payroll Compliance Audit. This follow-up audit covered pay periods in calendar years 2022 and 2023. The ACTTC performed this follow-up audit per the Standards for the Professional Practice of Internal Auditing, standard 2500.A1, which requires a follow-up audit to be established to ensure management has taken corrective action.

The initial Payroll Compliance Audit of the Department covered pay periods in calendar years 2019 and 2020. This audit resulted in the ACTTC making two recommendations to the Department. The first recommendation included improving the Department's processes related to overtime and updating its current policies and procedures. The second recommendation included developing procedures for reviewing overtime forms to minimize discrepancies between hours coded on timesheets and hours reflected on overtime supporting documentation.

## Background

The Department consists of more than 2,600 employees, that serve over one million residents in the County of Fresno. Department staff work to administer a vast range of programs to residents within the County of Fresno that promote health, safety, and self-sufficiency.

The Department's workforce includes a wide variety of job titles. Eligibility workers initiate the application of social service programs by determining client eligibility and benefit levels for various types of assistance. Social Workers provide services directly to clients by implementing case plans that address social service needs. Job Specialists assist clients in overcoming barriers affecting employment readiness and self-sufficiency. In addition, a large portion of the Department's staff perform fiscal and administrative functions under job titles including but not limited to: Office Assistants, Analysts (Staff, Business Systems, Financial, and Information Technology), Account Clerks, and Accountants.

## **Objectives, Scope, and Methodology**

The objective of this audit was to review the Department's payroll compliance by:

- Documenting the implementation (or non-implementation) of the 2022 payroll compliance audit recommendations.
- Selecting a sample consisting of overtime transactions after implementation date and performing a test of controls and details.
- Reviewing the Department's revised policies and procedures regarding overtime approval.
- Verifying that underpayments and overpayments from the prior engagement were submitted to the Payroll Unit of the ACTTC for correction.

To accomplish our audit objectives, we performed the following audit procedures:

- Obtained a copy of the most recent Overtime Policies and Procedures from the Department.
- Reviewed and assessed implementation of updated policies and procedures regarding the overtime approval process.
- Performed a test of controls and details, on a sample basis, for pay periods in calendar years 2022 and 2023.
- Obtained confirmation that all underpayments and overpayments of overtime were submitted to the Payroll Unit for correction.

This follow-up audit was conducted in accordance with the standards promulgated by the Institute of Internal Auditors. Those standards require that auditors identify sufficient, reliable, relevant, and useful information to achieve the audit objectives. We believe that the information obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

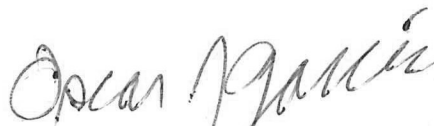


## Conclusion

This follow-up audit resulted in the identification of three findings. The first finding is the Department's lack of effective internal controls over timesheets. Second, we found various instances where the Department's overtime and differential pay lack sufficient documentation. And third, it was discovered that the Department had instances in which employees were overpaid or underpaid. We have made recommendations that relate to each of the three findings. These recommendations and details of each finding can be found in the Findings and Recommendations section of this report.

The results of this follow-up audit also conclude that not all recommendations from the previous audit were implemented. At the time this audit began, the recommended procedures to improve internal controls over overtime had not been implemented. Additionally, it does not appear that additional training has been conducted relating to the Department's overtime processes. Regarding the underpayment and overpayment of overtime, it was confirmed that the Department submitted Payroll Adjustment Forms to the Payroll Unit for the discrepancies identified in the initial audit.

This report is intended solely for the information and use of the County of Fresno Audit Committee and management of the Department and should not be used for any other purpose. However, this report is a matter of public records, and its distribution is not limited.



Oscar J. Garcia, CPA  
Auditor-Controller/Treasurer-Tax Collector

## Findings and Recommendations

**Finding 1 –  
Lack of effective internal  
controls over timesheets**

We noted that the Department lacked effective internal controls over the review and approval of timesheets, notably approvals of overtime and other differential pay, such as, stand-by and call back hours. Overall, 12 out of 31 samples selected for testing included approved timesheets that were not supported by clock times, included hours logged to the incorrect day, lacked support for stand-by pay coded, and omitted hours included on the stand-by log. Proper review and verification of hours coded on timesheet is not being conducted.

**Recommendation 1:**

We recommend the Department review its internal controls to mitigate the risk of inaccurate timesheets. The supervisor should perform a thorough review of timesheets, clock times, and supporting documentation for any overtime and differential pay coded as required by the Department to ensure hours worked during a pay period are properly reflected on the timesheet. Missing documentation should be submitted by the employee prior to the supervisor's approval of the timesheet. The timekeeper review should consist of the verification of accurate coding of overtime and differential pay with proper supporting documentation.

**Finding 2 –  
Lack of or incomplete  
overtime and differential  
pay documentation**

The Department's policies and procedures state employees must sign and submit the Department's Form 0128 (Overtime Request) to their immediate supervisor for review and signature. The Overtime Request form is then required to be reviewed and signed by a reviewing supervisor. We found 8 out of 31 transactions included Overtime Request forms that did not include three different signatures (employee, supervisor, and reviewing supervisor). 21 out of 31 transactions were not supported by overtime or stand-by documentation. Among these instances were examples of the Department's Form 0749 (Overtime Sign In/Out Sheet) that neglected to include a selection under 'Log Received' and indicated incorrect time frames.

**Recommendation 2:**

We recommend the Department reduce the number of incomplete overtime and differential pay documentation through training. The Department's staff should be trained on the completion and review of all required documentation. This will ensure that all employees are following departmental policies and procedures.

**Finding 3 – Under and Over Payments**

7 out of 31 transactions were erroneous payments for earn codes such as overtime, stand-by, and call back. Based on the supporting documentation or lack thereof, 3 out of the 7 were overpayments, with the largest overpayment totaling \$527.82. The remaining 4 were underpayments, with the largest underpayment totaling \$141.82. 1 of the 7 transactions was addressed by the Department during this audit. The remaining underpayments and overpayments will require the Department to submit a Payment Adjustment Form to the Payroll Unit at ACTTC.

**Recommendation 3:**

We recommend the Department develop and establish procedures to review overtime and stand-by hours supporting documentation. Procedures should include matching hours listed on the logs to clock times and timesheets by employees and supervisors.



DATE: September 15, 2023

TO: Oscar Garcia, CPA  
Auditor-Controller/Treasurer-Tax Collector

FROM: Sanja Bugay, Director of Social Services

SUBJECT: Department of Social Services Payroll Compliance Follow-Up Audit Findings Response

Please find the Department of Social Services response to the Payroll Compliance Follow-Up Audit findings and recommendations by the Auditor-Controller/Treasurer-Tax Collector Office.

**Finding 1 – Lack of Effective Internal Controls Over Timesheets**

The Department agrees with the recommendations set forth in the Payroll Compliance Follow-Up Audit. The Department's Policy and Procedure Guide (PPG) has been updated. A Director's Office Memorandum (DOM) has been released for the change to overtime procedures and forms to take effect July 24, 2023. This DOM was distributed to all supervisors and managers to discuss with their staff about the changes and expectations in completing the OT requirements and forms. This DOM emphasizes that by the time timesheets are submitted for timekeepers' approval, the managers and supervisors have verified accurate coding for overtime and differentials have been used. The DOM discusses responsibility of the supervisor and employee for authorization regarding overtime. Each branch is responsible to track overtime approval and retain supporting documentation in an accessible centralized folder.

**Finding 2 – Lack of or Incomplete Overtime and Differential Pay Documentation**

The Department agrees with the recommendations set forth in the Payroll Compliance Audit. In the DOM, overtime forms were revised. The old overtime forms 0128 (OT Request), 0749 (OT Sign In/Out Sheet), and 0748 (OT Logs) will now be replaced by one overtime form 0825 (Overtime Sign In/Sign Out Sheet and Activity Log). Pre-authorization is to be requested through the chain of command, when needed. Once OT is approved, form 0825 will be used by staff to track the overtime activities.

The new OT form 0825 combines the prior OT Activity logs and sign in/out form. The new OT form 0825 has been set-up for electronic signature. The Changes in Overtime Procedure DOM was distributed to all supervisors and managers to discuss with their staff about the changes and expectations in completing the OT requirements and forms.

Talking points were also provided to the supervisors and managers to assist them in explaining the DOM to the employees.

### **Finding 3 – Under and Over Payments**

In the DSS Payroll Compliance Follow-up Audit Exit Conference on August 15, 2023, DSS brought up that some of the 7 under/overpayments findings may not be correct and we were in the process of getting the response back from staff and their supervisors for confirmation. We now have concluded this review and determined that, 4 out of 7 under/overpayments findings will not need a Timesheet Adjustment Request. Staff and their Supervisors have reviewed and concluded that the timesheet entries were correct and therefore the OT logs were incorrect. The Timesheet adjustment for the remaining 3 under/overpayments have been requested from the Staff and their Supervisors.

With the new directives in place, Program Managers and Supervisors are expected to review to the timesheet coding process more closely. A DOM on Changes in Overtime Procedure for Staff was also disseminated throughout DSS.

The Department of Social Services would like to thank you and your staff for your assistance with this review.

Attachment 1 Of 1  
Finding # 3

| Name                     | PPE       | Over/Under   | Earn Code | Hours | COMMENTS   |
|--------------------------|-----------|--------------|-----------|-------|--|
| Cornie Dail              | 9/4/2022  | Underpayment | OD        | 0.78  | Staff and Supervisor confirmed timesheet is correct.                   |
| Jackie Lee Salazar       | 8/7/2022  | Underpayment | OD        | 2.50  | Staff and Supervisor have been asked to complete Timesheet Adjustment. |
| Bridget Gamez-Villalvazo | 2/5/2023  | Underpayment | 28        | 1.00  | Staff and Supervisor have been asked to complete Timesheet Adjustment. |
| Lorraine Ramirez         | 8/21/2022 | Overpayment  | CA        | 0.50  | Staff and Supervisor have been asked to complete Timesheet Adjustment. |
| Frank Maldonado          | 8/21/2022 | Overpayment  | BD        | 2.50  | Staff and Supervisor confirmed timesheet is correct.                   |
| Yolanda Dinwiddie        | 9/4/2022  | Overpayment  | CO        | 12.50 | Staff and Supervisor confirmed timesheet is correct.                   |
|                          |           | Underpayment | BD        | 12.50 | Staff and Supervisor confirmed timesheet is correct                    |



www.ba.cpa  
661-324-4971

November 7, 2023

Paige Benavides  
County Budget Director  
County Administrative Office  
Fresno County  
2281 Tulare Street, Suite 304  
Fresno, California 93721

Dear Ms. Benavides:

Brown Armstrong Accountancy Corporation is requesting a contract fee amendment for the County’s 2023 audits under our current contract. We have enjoyed our past relationship and look forward to continuing to serve you. However, due to the County’s turnover issues as well as our own unexpected experience during COVID, we have suffered significant economic losses during the past two years.

Due to COVID-19, the County experienced staff turnover issues in various County departments. This has caused us to have to spend more hours on many of the audit projects since the audit information we requested was often not provided accurately or on a timely basis. As a result, we have to come back and re-audit the modified balances or pick up the projects again after we moved onto other projects. In addition, the County received more Federal and State grants funding, which caused us to have to audit more grants during the last two years. We have started the County’s fiscal year 2023 audit. Based on our year-to-date experience, we anticipate to incur audit hours and cost similar to or more than the average for the last two years.

Here is our last two year’s average cost vs. contract fee by the audit main projects:

| Audit Projects   | Original<br>Proposed<br>Price | Our Average<br>Cost for the Last<br>Two Years | Proposed<br>Increase<br>(Approximately<br>50% of the<br>Difference) |
|--|-------------------------------|---|---|
| County-Wide CAFR/ACFR  | \$ 54,100                     | \$ 95,411                                     | \$ 18,150   |
| Single Audit   | 32,000                        | 76,194  | 13,000  |
| OCJP/OES/CalEMA/CSA (BSCC) Grants and Fresno<br>County Transportation Authority (Measure C)                                      | 14,000                        | 36,663  | 11,000  |
| County Service Areas, Waterworks Districts,<br>Maintenance Districts, Highway Lighting Districts, and<br>Solid Waste Commissions | <u>67,800</u>                 | <u>80,220</u>                                 | <u>4,600</u>  |
| Total  | <u>\$ 167,900</u>             | <u>\$ 288,488</u>                             | <u>\$ 46,750</u>  |

**BAKERSFIELD**  
4200 Truxtun Avenue, Suite 300  
Bakersfield, CA 93309  
661-324-4971

**FRESNO**  
10 River Park Place East, Suite 208  
Fresno, CA 93720  
559-476-3592

**STOCKTON**  
2423 West March Lane, Suite 202  
Stockton, CA 95207  
209-451-4833

Paige Benavides  
County Budget Director  
County Administrative Office  
Fresno County  
Page Two  
November 7, 2023

Based on the last two years' results and our year-to-date experience, we are proposing an increase in our extended audit contract for the fiscal year 2022-23 audit by \$46,750.

Please consider and call me if I can clarify or expand on any item contained in this proposal. We appreciate the opportunity to provide you with the outstanding service you expect.

Sincerely,

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION



By: Eric Xin, CPA, MBA

EHX:mmj

Enclosure

I:\...\29029\2022 Audit\Proposal for Contract Amendment - Fresno County FY 2023 Audit.docx



# Exhibit B

## XII. COST PROPOSAL

### TOTAL AUDIT AND ANCILLARY – COST SCHEDULE PART 2

**Firm Name:** Brown Armstrong Accountancy Corporation

| Name of Audit, Review or Other Service to be Provided  | Schedule | Total Price             |
|--|----------|-------------------------|
| County-wide CAFR   | 1        | \$ 72,250               |
| Single Audit   | 2        | 45,000                  |
| Treasury Cash Count  | 3        | 3,200                   |
| OCJP/OES/CalEMA/CSA (BSCC) Grants and Fresno County Transportation Authority (Measure C)                                   | 4        | 25,000                  |
| Coalinga Southeast Regional Sites  | 5        | 3,500                   |
| Appropriation Limit (Proposition 111)  | 6        | 1,500                   |
| Treasury Compliance Audit  | 7        | 3,300                   |
| In-Home Supportive Service Public Authority  | 8        | 3,500                   |
| The Zoo Authority  | 9        | 2,800                   |
| Tobacco Funding Corporation  | 10       | 7,800                   |
| County Service Areas, Waterworks Districts, Maintenance Districts, Highway Lighting Districts, and Solid Waste Commissions | 11       | 72,400                  |
| Community Corrections Partnership Executive Committee AUP  | 12       | 4,500                   |
| <b>TOTAL</b>   |          | <b><u>\$244,750</u></b> |

# Exhibit B

## XII. COST PROPOSAL

### AUDIT SERVICES - COST SCHEDULE PART 3

#### COUNTY-WIDE CAFR

#### SCHEDULE 1

**Firm**

**Name:** Brown Armstrong Accountancy Corporation

|                   | Hours      | Standard<br>Hourly Rates | Quoted<br>Hourly Rates | Total Price             |
|-------------------|------------|--------------------------|------------------------|-------------------------|
| Partners          | <u>70</u>  | <u>\$ 230</u>            | <u>\$ 180</u>          | <u>\$12,600</u>         |
| Managers          | <u>180</u> | <u>180</u>               | <u>120</u>             | <u>21,600</u>           |
| Supervisory Staff | <u>150</u> | <u>130</u>               | <u>100</u>             | <u>15,000</u>           |
| Staff             | <u>315</u> | <u>90</u>                | <u>70</u>              | <u>22,050</u>           |
| Other (Clerical): | <u>20</u>  | <u>70</u>                | <u>50</u>              | <u>1,000</u>            |
| <b>Subtotal</b>   |            |                          |                        | <b><u>\$ 72,250</u></b> |

Out-of-pocket expenses:

Meals and lodging -

Transportation -

Other (specify): -

**Total:** \$ 72,250

Note: The rate quoted should not be presented as a general percentage of the standard rate or as a gross deduction from the total all-inclusive maximum price.

# Exhibit B

## XII. COST PROPOSAL

### SINGLE AUDIT

### SCHEDULE 2

**Firm**

**Name:** Brown Armstrong Accountancy Corporation

|                   | Hours | Standard<br>Hourly Rates | Quoted<br>Hourly Rates | Total Price      |
|-------------------|-------|--------------------------|------------------------|------------------|
| Partners          | 60    | \$ 230                   | \$ 180                 | \$ 10,800        |
| Managers          | 80    | 180                      | 120                    | 9,600            |
| Supervisory Staff | 120   | 130                      | 100                    | 12,000           |
| Staff             | 170   | 90                       | 70                     | 11,900           |
| Other (Clerical): | 14    | 70                       | 50                     | 700              |
| <b>Subtotal</b>   |       |                          |                        | <b>\$ 45,000</b> |

Out-of-pocket expenses:

Meals and lodging \_\_\_\_\_ -

Transportation \_\_\_\_\_ -

Other (specify): \_\_\_\_\_ -

**Total:** \$ 45,000

Note: The rate quoted should not be presented as a general percentage of the standard rate or as a gross deduction from the total all-inclusive maximum price.

# Exhibit B

## XII. COST PROPOSAL

### TREASURY CASH COUNT

#### SCHEDULE 3

**Firm**

**Name:** Brown Armstrong Accountancy Corporation

|                   | Hours | Standard<br>Hourly Rates | Quoted<br>Hourly Rates | Total Price     |
|-------------------|-------|--------------------------|------------------------|-----------------|
| Partners          | 4     | \$ 230                   | \$ 180                 | \$ 720          |
| Managers          | 4     | 180                      | 120                    | 480             |
| Supervisory Staff | 5     | 130                      | 100                    | 500             |
| Staff             | 20    | 90                       | 70                     | 1,400           |
| Other (Clerical): | 2     | 70                       | 50                     | 100             |
| <b>Subtotal</b>   |       |                          |                        | <b>\$ 3,200</b> |

Out-of-pocket expenses:

Meals and lodging \_\_\_\_\_ -

Transportation \_\_\_\_\_ -

Other (specify): \_\_\_\_\_ -

**Total:** \$ 3,200

Note: The rate quoted should not be presented as a general percentage of the standard rate or as a gross deduction from the total all-inclusive maximum price.

# Exhibit B

## XII. COST PROPOSAL

### OCJP/OES/CalEMA/CSA (BSCC) GRANTS AND FRESNO COUNTY

#### TRANSPORTATION AUTHORITY (MEASURE C)

#### SCHEDULE 4

**Firm**

**Name:** Brown Armstrong Accountancy Corporation

|                   | Hours | Standard<br>Hourly Rates | Quoted<br>Hourly Rates | Total Price      |
|-------------------|-------|--------------------------|------------------------|------------------|
| Partners          | 20    | \$ 230                   | \$ 180                 | \$ 3,600         |
| Managers          | 40    | 180                      | 120                    | 4,800            |
| Supervisory Staff | 60    | 130                      | 100                    | 6,000            |
| Staff             | 145   | 90                       | 70                     | 10,150           |
| Other (Clerical): | 9     | 70                       | 50                     | 450              |
| <b>Subtotal</b>   |       |                          |                        | <b>\$ 25,000</b> |

Out-of-pocket expenses:

Meals and lodging \_\_\_\_\_ -

Transportation \_\_\_\_\_ -

Other (specify): \_\_\_\_\_ -

**Total:** \$ 25,000

Note: The rate quoted should not be presented as a general percentage of the standard rate or as a gross deduction from the total all-inclusive maximum price.

# Exhibit B

## XII. COST PROPOSAL

### COALINGA SOUTHEAST REGIONAL SITES

#### SCHEDULE 5

**Firm**

**Name:** Brown Armstrong Accountancy Corporation

|                   | Hours | Standard<br>Hourly Rates | Quoted<br>Hourly Rates | Total Price     |
|-------------------|-------|--------------------------|------------------------|-----------------|
| Partners          | 2     | \$ 230                   | \$ 180                 | \$ 360          |
| Managers          | 6     | 180                      | 120                    | 720             |
| Supervisory Staff | 9     | 130                      | 100                    | 900             |
| Staff             | 21    | 90                       | 70                     | 1,470           |
| Other (Clerical): | 1     | 70                       | 50                     | 50              |
| <b>Subtotal</b>   |       |                          |                        | <b>\$ 3,500</b> |

Out-of-pocket expenses:

Meals and lodging \_\_\_\_\_ -

Transportation \_\_\_\_\_ -

Other (specify): \_\_\_\_\_ -

**Total:** \$ 3,500

Note: The rate quoted should not be presented as a general percentage of the standard rate or as a gross deduction from the total all-inclusive maximum price.

# Exhibit B

## XII. COST PROPOSAL

### APPROPRIATIONS LIMIT (PROPOSITION 111)

#### SCHEDULE 6

**Firm**

**Name:** Brown Armstrong Accountancy Corporation

|                   | Hours | Standard<br>Hourly Rates | Quoted<br>Hourly Rates | Total           |
|-------------------|-------|--------------------------|------------------------|-----------------|
| Partners          | 1     | \$ 230                   | \$ 180                 | \$ 180          |
| Managers          | 3     | 180                      | 120                    | 360             |
| Supervisory Staff | 3     | 130                      | 100                    | 300             |
| Staff             | 8     | 90                       | 70                     | 560             |
| Other (Clerical): | 2     | 70                       | 50                     | 100             |
| <b>Subtotal</b>   |       |                          |                        | <b>\$ 1,500</b> |

Out-of-pocket expenses:

Meals and lodging \_\_\_\_\_

Transportation \_\_\_\_\_ -

Other (specify): \_\_\_\_\_ -

**Total:** \$ 1,500

Note: The rate quoted should not be presented as a general percentage of the standard rate or as a gross deduction from the total all-inclusive maximum price.

# Exhibit B

## XII. COST PROPOSAL

### TREASURY COMPLIANCE AUDIT

#### SCHEDULE 7

**Firm**

**Name:** Brown Armstrong Accountancy Corporation

|                   | Hours | Standard<br>Hourly Rates | Quoted<br>Hourly Rates | Total Price     |
|-------------------|-------|--------------------------|------------------------|-----------------|
| Partners          | 2     | \$ 230                   | \$ 180                 | \$ 360          |
| Managers          | 4     | 180                      | 120                    | 480             |
| Supervisory Staff | 8     | 130                      | 100                    | 800             |
| Staff             | 23    | 90                       | 70                     | 1,610           |
| Other (Clerical): | 1     | 70                       | 50                     | 50              |
| <b>Subtotal</b>   |       |                          |                        | <b>\$ 3,300</b> |

Out-of-pocket expenses:

Meals and lodging \_\_\_\_\_ -

Transportation \_\_\_\_\_ -

Other (specify): \_\_\_\_\_ -

**Total:** \$ 3,300

Note: The rate quoted should not be presented as a general percentage of the standard rate or as a gross deduction from the total all-inclusive maximum price.



# Exhibit B

## XII. COST PROPOSAL

### IN-HOME SUPPORTIVE SERVICE PUBLIC AUTHORITY

#### SCHEDULE 8

**Firm**

**Name:** Brown Armstrong Accountancy Corporation

|                   | Hours     | Standard<br>Hourly Rates | Quoted<br>Hourly Rates | Total Price            |
|-------------------|-----------|--------------------------|------------------------|------------------------|
| Partners          | <u>2</u>  | <u>\$ 230</u>            | <u>\$ 180</u>          | <u>\$ 360</u>          |
| Managers          | <u>4</u>  | <u>180</u>               | <u>120</u>             | <u>480</u>             |
| Supervisory Staff | <u>13</u> | <u>130</u>               | <u>100</u>             | <u>1,300</u>           |
| Staff             | <u>18</u> | <u>90</u>                | <u>70</u>              | <u>1,260</u>           |
| Other (Clerical): | <u>2</u>  | <u>70</u>                | <u>50</u>              | <u>100</u>             |
| <b>Subtotal</b>   |           |                          |                        | <b><u>\$ 3,500</u></b> |

Out-of-pocket expenses:

Meals and lodging -

Transportation -

Other (specify): -

**Total:** \$ 3,500

Note: The rate quoted should not be presented as a general percentage of the standard rate or as a gross deduction from the total all-inclusive maximum price.

# Exhibit B

## XII. COST PROPOSAL

### THE ZOO AUTHORITY

#### SCHEDULE 9

**Firm**

**Name:** Brown Armstrong Accountancy Corporation

|                   | Hours     | Standard<br>Hourly Rates | Quoted<br>Hourly Rates | Total Price            |
|-------------------|-----------|--------------------------|------------------------|------------------------|
| Partners          | <u>1</u>  | <u>\$ 230</u>            | <u>\$ 180</u>          | <u>\$ 180</u>          |
| Managers          | <u>2</u>  | <u>180</u>               | <u>120</u>             | <u>240</u>             |
| Supervisory Staff | <u>2</u>  | <u>130</u>               | <u>100</u>             | <u>200</u>             |
| Staff             | <u>29</u> | <u>90</u>                | <u>70</u>              | <u>2,030</u>           |
| Other (Clerical): | <u>3</u>  | <u>70</u>                | <u>50</u>              | <u>150</u>             |
| <b>Subtotal</b>   |           |                          |                        | <b><u>\$ 2,800</u></b> |

Out-of-pocket expenses:

Meals and lodging -

Transportation -

Other (specify): -

**Total:** \$ 2,800

Note: The rate quoted should not be presented as a general percentage of the standard rate or as a gross deduction from the total all-inclusive maximum price.

# Exhibit B

## XII. COST PROPOSAL

### TOBACCO FUNDING CORPORATION

#### SCHEDULE 10

**Firm**

**Name:** Brown Armstrong Accountancy Corporation

|                   | Hours | Standard<br>Hourly Rates | Quoted<br>Hourly Rates | Total Price     |
|-------------------|-------|--------------------------|------------------------|-----------------|
| Partners          | 6     | \$ 230                   | \$ 180                 | \$ 1,080        |
| Managers          | 11    | 180                      | 120                    | 1,320           |
| Supervisory Staff | 25    | 130                      | 100                    | 2,500           |
| Staff             | 40    | 90                       | 70                     | 2,800           |
| Other (Clerical): | 2     | 70                       | 50                     | 100             |
| <b>Subtotal</b>   |       |                          |                        | <b>\$ 7,800</b> |

Out-of-pocket expenses:

Meals and lodging \_\_\_\_\_ -

Transportation \_\_\_\_\_ -

Other (specify): \_\_\_\_\_ -

**Total:** \$ 7,800

Note: The rate quoted should not be presented as a general percentage of the standard rate or as a gross deduction from the total all-inclusive maximum price.

# Exhibit B

## XII. COST PROPOSAL

### COUNTY SERVICE AREAS, WATERWORKS DISTRICTS, MAINTENANCE DISTRICTS, HIGHWAY LIGHTING DISTRICTS, AND SOLID WASTE COMMISSIONS

#### SCHEDULE 11

**Firm**

**Name:** Brown Armstrong Accountancy Corporation

|                   | Hours | Standard<br>Hourly Rates | Quoted<br>Hourly Rates | Total Price      |
|-------------------|-------|--------------------------|------------------------|------------------|
| Partners          | 70    | \$ 230                   | \$ 180                 | \$ 12,600        |
| Managers          | 120   | 180                      | 120                    | 14,400           |
| Supervisory Staff | 220   | 130                      | 100                    | 22,000           |
| Staff             | 320   | 90                       | 70                     | 22,400           |
| Other (Clerical): | 20    | 70                       | 50                     | 1,000            |
| <b>Subtotal</b>   |       |                          |                        | <b>\$ 72,400</b> |

Out-of-pocket expenses:

Meals and lodging \_\_\_\_\_ -

Transportation \_\_\_\_\_ -

Other (specify): \_\_\_\_\_ -

**Total:** \$ 72,400

Note: The rate quoted should not be presented as a general percentage of the standard rate or as a gross deduction from the total all-inclusive maximum price.

# Exhibit B

## XII. COST PROPOSAL

### COMMUNITY CORRECTIONS PARTNERSHIP EXECUTIVE COMMITTEE AUP

#### SCHEDULE 12

**Firm**

**Name:** Brown Armstrong Accountancy Corporation

|                   | Hours | Standard<br>Hourly Rates | Quoted<br>Hourly Rates | Total Price     |
|-------------------|-------|--------------------------|------------------------|-----------------|
| Partners          | 3     | \$ 230                   | \$ 180                 | \$ 540          |
| Managers          | 8     | 180                      | 120                    | 960             |
| Supervisory Staff | 8     | 130                      | 100                    | 800             |
| Staff             | 30    | 90                       | 70                     | 2,100           |
| Other (Clerical): | 2     | 70                       | 50                     | 100             |
| <b>Subtotal</b>   |       |                          |                        | <b>\$ 4,500</b> |

Out-of-pocket expenses:

Meals and lodging \_\_\_\_\_ -

Transportation \_\_\_\_\_ -

Other (specify): \_\_\_\_\_ -

**Total:** \$ 4,500

Note: The rate quoted should not be presented as a general percentage of the standard rate or as a gross deduction from the total all-inclusive maximum price.

**AUDIT SERVICES AGREEMENT**

This Audit Services Agreement ("Agreement") is dated July 9, 2019 and is between Brown Armstrong Accountancy Corporation, a California corporation ("Contractor") and the County of Fresno, a political subdivision of the State of California ("County").

**Recitals**

A. The County published its Request for Proposal No. 19-051 for External Audit Services, dated February 12, 2019, and Addendum Number 1 to that request, dated February 25, 2019 (together, the "RFP"), in order to seek the independent and professional external audit services of a qualified certified public accounting firm for the County's Fiscal Year 2019-19.

B. The Contractor submitted its "Proposal for External Audit Services," dated March 12, 2019, in response to the RFP ("Contractor's Proposal").

C. The parties desire that the Contractor shall provide independent audit services to the County for each Fiscal Year Covered by this Agreement (as that term is defined in section 7.3).

D. The Contractor's Proposal represents to the County that:

1. The Contractor is highly qualified to provide the most efficient and responsive independent professional audit services to the County;
2. The Contractor is familiar with and has a comprehensive understanding of the County's operations, accounting systems, and policies;
3. The Contractor has extensive experience in serving public sector clients;
4. The Contractor proposes a very qualified auditing team which has worked on other large audits;
5. Each of the Contractor's partners, senior managers and other supervisory professionals, whom the Contractor has selected to provide services for the County, specializes in the government industry; and
6. The contractor meets the independence standards contained in *Government Auditing Standards*, issued by the United States General Accounting Office ("the Yellow Book"), and is independent of the County and all of the other agencies listed in section 2.1 of this Agreement.

1 E. The parties desire to enter into an agreement for the provision of independent,  
2 professional audit services by a qualified certified public accounting firm as requested by the  
3 County and proposed by the Contractor.

4 The parties therefore agree as follows:

5 **Article 1**

6 **Contractor’s Warranties, Representations, Covenants, and Assurances**

7 1.1 The Contractor warrants, represents, and covenants to the County that:

8 (A) The Contractor is highly qualified to provide the most efficient and responsive  
9 independent, professional audit services to the County;

10 (B) The Contractor is familiar with and has a comprehensive understanding of the  
11 County’s operations, accounting systems, and policies;

12 (C) The Contractor has extensive experience in serving public sector clients;

13 (D) The Contractor proposes and will assign a very qualified audit team which has  
14 worked on other large audits;

15 (E) Each of the Contractor’s partners, senior managers, managers, and other  
16 supervisory professionals, whom the Contractor has selected to provide services for the  
17 County, specializes in the government industry; and

18 (F) The Contractor meets the independence standards contained in the Yellow Book,  
19 and is independent of the County and all of the County’s independent component units.

20 1.2 **Contractor’s Professional Team.** The Contractor will use its best efforts to assign  
21 the professionals identified in this section 1.2 (“Contractor’s Professional Team”) to perform  
22 services under this Agreement. Contractor’s Professional Team is composed of the following  
23 persons:

| <b>Name</b>             | <b>Professional Staff Level</b> |
|-------------------------|---------------------------------|
| Eric H. Xin, CPA, MBA   | Engagement Partner              |
| Thomas M. Young, CPA    | Engagement Co-Partner           |
| Lindsay B. McGuire, CPA | Concurring Review Partner       |
| Mai Xiong, CPA          | Engagement Manager              |

|   |                  |                   |
|---|------------------|-------------------|
| 1 | Vivi T. Le, CPA  | Engagement Senior |
| 2 | Paul Sahota, CPA | Engagement Senior |
| 3 | Evan Lucero      | Engagement Staff  |
| 4 | Nikki Rios       | Engagement Staff  |
| 5 | Marleen Rojas    | Engagement Staff  |

6       **1.3 Acknowledgment of Unrelated Services.** The parties acknowledge that the  
7 Contractor, as an independent contractor, intends to use members of Contractor’s Professional  
8 Team during the term of this Agreement to provide services to others unrelated to the County or  
9 to this Agreement, but the Contractor agrees that it will not enter into any other agreements or  
10 engagements for other clients that would materially impair the Contractor’s ability to have  
11 members of Contractor’s Professional Team available to perform services under this  
12 Agreement.

13       **1.4 Replacements on Contractor’s Professional Team.** If the Contractor appoints a  
14 replacement for any of Contractor’s Professional Team members with another one of the  
15 Contractor’s professionals, the Contractor shall promptly notify the County of that change in  
16 writing, and provide the replacement professional at no additional cost to the County. The  
17 replacement professional must possess a similar level of governmental auditing experience and  
18 expertise required to allow the Contractor to fully and properly carry out its obligations under this  
19 Agreement, and the replacement professional must be one who is, in the normal course of the  
20 Contractor’s business, classified by the Contractor at the same or a higher professional staff  
21 level as the professional replaced. The County Administrative Officer reserves the right to  
22 approve or reject any of the Contractor’s replacement professionals. The County Administrative  
23 Officer shall promptly notify the Contractor of the approval or rejection of a replacement  
24 professional following the County’s receipt of notice of the replacement professional’s  
25 appointment by the Contractor.

26  
27  
28



1 **Article 2**

2 **Obligations of the Contractor**

3 2.1 **Audit Services.** For each Fiscal Year Covered by this Agreement (as that term is  
4 defined in section 7.3), the Contractor shall provide the following audit services:

5 (A) The Contractor shall perform an audit of the County's basic financial statements,  
6 supplementary information, and required supplementary information, in accordance with  
7 auditing standards generally accepted in the United States of America and the standards  
8 applicable to financial audits contained in the Yellow Book.

9 (B) The Contractor shall perform a Single Audit of the County's federally funded  
10 grant programs in accordance with the Office of Management and Budget's *Uniform*  
11 *Administrative Requirements, Cost Principles, and Audit Requirements for Federal*  
12 *Awards*, at Code of Federal Regulations, Title 2, Part 200 ("Uniform Guidance"). In  
13 addition, the Contractor shall prepare the related *Data Collection Form for Reporting on*  
14 *Audits of States, Local Governments, Indian Tribes, Institutions of Higher Education, and*  
15 *Non-Profit Organizations* (Form SF-SAC).

16 (C) The Contractor shall perform a count of monies in the County Treasury at least  
17 once each quarter (i.e., for the quarters ending on September 30, December 31, March  
18 31, and June 30 for each Fiscal Year Covered by this Agreement), and issue quarterly  
19 reports to the County's Audit Committee and the Board of Supervisors of procedures  
20 performed in that count.

21 (D) The Contractor shall perform an audit of the California Emergency Management  
22 Agency ("CalEMA"), Office of Criminal Justice Planning ("OCJP"), and Fresno County  
23 Transportation Authority ("Measure C") grants.

24 (E) The Contractor shall prepare a financial assurance letter for the Coalinga,  
25 Southeast Regional, and Blue Hills Disposal Sites for the California Environmental  
26 Protection Agency to satisfy the requirements of California Code of Regulations, Title 27,  
27 Division 2, Subdivision 1, Chapter 6, section 22249.  
28

1 (F) The Contractor shall perform a financial review of the County's appropriations  
2 limit as required by Proposition 111.

3 (G) The Contractor shall issue the necessary annual audit reports for the purpose of  
4 meeting the requirements of California Government Code, Title 5, Division 2, Part 1,  
5 Chapter 4, Article 1, sections 53600, 53601 and 53607; Article 2, sections 53635 and  
6 53646; and Title 3, Division 2, Part 3, Chapter 5, Article 6, sections 27130 through  
7 27137, related to the County Treasury Pool and the County's Investment Policy.

8 (H) The Contractor shall perform an audit of the Fresno County In-Home Supportive  
9 Services Public Authority.

10 (I) The Contractor shall perform an audit of the Fresno County Zoo Authority.

11 (J) The Contractor shall perform an audit of the Fresno County Tobacco Funding  
12 Corporation.

13 (K) The Contractor shall perform an audit of the Fresno County Service Areas,  
14 Waterworks Districts, Maintenance Districts, Highway Lighting Districts, and Solid Waste  
15 Commissions.

16 (L) The Contractor shall issue a report for the purpose of meeting the audit  
17 requirements of the Fresno County Community Corrections Partnership Executive  
18 Committee established by Assembly Bill 118 for Fund 0271, Subclass 13020,  
19 Organization 3436, Local Community Corrections Account. Notwithstanding anything  
20 else in this Agreement, the first report that the Contractor issues under this section  
21 2.1(L) shall cover the 2017-18 and 2018-19 fiscal years.

22 2.2 The purpose of the audit of the financial statements of the County and the other  
23 agencies listed above is to enable the Contractor to issue the written independent auditor's  
24 reports listed in section 3.2.

25 2.3 The Contractor shall audit the combining and individual fund statements,  
26 supplementary information, and required supplementary information. For each Fiscal Year  
27 Covered by this Agreement, the Contractor shall also provide an "in-relation-to" report on  
28 supporting statements and schedules based on the auditing procedures applied during the audit

1 of the County's basic financial statements in accordance with applicable laws, regulations, and  
2 professional standards. In addition, the Contractor shall read other information that the  
3 Contractor is aware of in order to identify material inconsistencies with the audited financial  
4 statements, including other information of the comprehensive annual financial report.

5 2.4 The Contractor is not required to audit the schedule of expenditures of federal  
6 awards. However, for each Fiscal Year Covered by this Agreement, the Contractor shall provide  
7 an "in-relation-to" report on that schedule based on the auditing procedures applied during the  
8 audit of the County's basic financial statements in accordance with applicable laws, regulation,  
9 and professional standards.

10 2.5 For each Fiscal Year Covered by this Agreement, the Contractor shall meet  
11 separately with the County's Audit Coordinator (as that term is defined in section 6.1 of this  
12 Agreement) during the year-end fieldwork and bi-weekly thereafter as deemed necessary by the  
13 County's Audit Coordinator, to discuss the audit progress. A written status report on audit  
14 progress and instances of failure by either party to comply with the terms of the Agreement shall  
15 be provided by the Contractor and discussed during these meetings. That report to the County  
16 is not, in and of itself, notice to the County that the County is in breach of this Agreement. Also,  
17 at those meetings, the County's Audit Coordinator shall present any deviations that Contractor  
18 has made from the work schedule requirements. Any revision to the scheduled requirements  
19 must be agreed upon in writing by both the County's Audit Coordinator and the Contractor.

20 2.6 For each Fiscal Year Covered by this Agreement, the Contractor shall audit all  
21 federally-funded grant programs for which the County disbursed federal funds, when identified  
22 by the County, even if those programs are not listed in this Agreement. The Contractor is not  
23 responsible for auditing County's sub-recipients of federal funds disbursed by the County.

24 2.7 The County has federally-funded programs not appearing in this Agreement, which  
25 are major programs, as defined under the Single Audit Act of 1984 (P.L. 98-502) as amended  
26 by the Single Audit Act Amendments of 1996 (P.L. 104-156) (collectively, "Single Audit Act") and  
27 the Uniform Guidance, and the Contractor is required, for each Fiscal Year Covered by this  
28 Agreement, to expend in excess of 100 professional staff hours of audit field work in order for

1 the Contractor to complete the performance of its obligations under this Agreement in  
2 connection with the Single Audit Act and the Uniform Guidance. The Contractor will be  
3 compensated for the additional time of audit fieldwork, above such 100 professional staff hours,  
4 at the rates of compensation identified in Article 9 of this Agreement, "Compensation and  
5 Invoicing," but only upon the execution of a written amendment between the parties under  
6 section 16.1.

7 2.8 The Contractor shall submit by mail the confirmations prepared and delivered by the  
8 Auditor-Controller/Treasurer-Tax Collector under section 6.2 of this Agreement.

9 **Article 3**

10 **Performance of Work**

11 3.1 **Method of Auditing.** The Contractor's shall perform audit services under this  
12 Agreement in accordance with auditing standards generally accepted in the United States of  
13 America and *Government Auditing Standards*, issued by the Comptroller General of the United  
14 States; the Single Audit Act; the U.S. Office of Management and Budget (OMB) Circular A-133,  
15 *Audits of States, Local Governments, and Non-Profit Organizations* and the related compliance  
16 supplement ("OMB Circular A-133"), and any other applicable laws, regulations, and  
17 professional standards.

18 3.2 **Issuance of Reports.** For each Fiscal Year Covered by this Agreement, following  
19 the Contractor's completion of the audit of the fiscal year's financial statements, the Contractor  
20 shall issue to the County's Audit Committee the following written reports in accordance with  
21 applicable laws, regulations, and professional standards:

22 (A) The Contractor shall issue a written independent auditor's report regarding the  
23 County's basic financial statements.

24 (B) The Contractor shall issue a written independent auditor's report regarding the  
25 County's internal controls over financial reporting based on the Contractor's  
26 understanding of the internal controls and assessment of control risk. In addition, the  
27 Contractor shall communicate in writing to the County's Audit Committee any Significant  
28 Deficiencies, Material Weaknesses, or both found during the audit. A "Significant

1 Deficiency” is a deficiency, or a combination of deficiencies, in internal control over  
2 financial reporting that is less severe than a material weakness, yet important enough to  
3 merit attention by those responsible for oversight of the organization. A “Material  
4 Weakness” is a deficiency, or a combination of deficiencies, in internal control, such that  
5 there is reasonable possibility that a material misstatement of the entity’s financial  
6 statements will not be prevented, or detected and corrected on a timely basis.

7 (C) The Contractor shall issue a written independent auditor’s report regarding the  
8 County’s compliance with applicable laws and regulations. The report on compliance  
9 shall include all material instances of noncompliance. This report may be combined with  
10 the report required under section 3.2(B).

11 (D) The Contractor shall issue a written independent auditor’s “in relation to” report  
12 on the schedule of expenditures of federal awards.

13 (E) The Contractor shall issue a written independent auditor’s report regarding the  
14 County’s internal control over major federal programs describing the scope of testing of  
15 internal control and the results of the tests, and, where applicable, a schedule of findings  
16 and questioned costs.

17 (F) The Contractor shall issue a written independent auditor’s report regarding the  
18 County’s compliance with laws, regulations, and the provisions of contracts or grant  
19 agreements, noncompliance with which could have a material effect on the County’s  
20 financial statements. This report must include an opinion (or disclaimer of opinion) on  
21 compliance with laws, regulations, and the provisions of contracts or grant agreements  
22 that may have a direct and material effect on each major federal program, and, where  
23 applicable, a schedule of findings and questioned costs. This report may be combined  
24 with the report required under section 3.2(E).

25 (G) The Contractor shall issue quarterly reports of procedures related to the count of  
26 money in the County Treasury for the quarters ending June 30, September 30,  
27 December 31, and March 31.  
28

1 (H) The Contractor shall issue a written independent auditor's report regarding the  
2 County's administration of the Measure C funds received by the County's Road Fund  
3 and CalEMA and OCJP grants in order to meet the audit requirements of those grants.

4 (I) The Contractor shall issue a financial assurance letter on the Coalinga,  
5 Southeast Regional, and Blue Hills Disposal Sites for the California Environmental  
6 Protection Agency to satisfy the requirements of California Code of Regulations, Title 27,  
7 Division 2, Subdivision 1, Chapter 6, section 22249.

8 (J) The Contractor shall issue a written report on the financial review of the County's  
9 annual calculation of its appropriations limit as required by Proposition 111.

10 (K) The Contractor shall issue a written independent auditor's report regarding the  
11 County's compliance with California Government Code, Title 5, Division 2, Part 1,  
12 Chapter 4, Article 1, sections 53600, 53601 and 53607; Article 2, sections 53635 and  
13 53646; and Title 3, Division 2, Part 3, Chapter 5, Article 6, sections 27130 through  
14 27137, related to the County Treasury Pool and the County's Investment Policy.

15 (L) The Contractor shall issue a written independent auditor's report on the Fresno  
16 County In-Home Supportive Service Public Authority.

17 (M) The Contractor shall issue a written independent auditor's report for the Fresno  
18 County Zoo Authority.

19 (N) The Contractor shall issue a written independent auditor's report for the Fresno  
20 County Tobacco Funding Corporation.

21 (O) The Contractor shall issue written independent auditor's reports for the Fresno  
22 County Service Areas, Waterworks Districts, Maintenance Districts, Highway Lighting  
23 Districts, and Solid Waste Commissions.

24 (P) The Contractor shall issue written independent auditor's reports to satisfy the  
25 audit requirements for the Fresno County Community Corrections Partnership Executive  
26 Committee.

27 **3.3 Copies of Reports.** The Contractor shall provide to the County 20 copies of all  
28 reports listed above, as well as copies for all filings with other government agencies.

1       3.4     **Irregularities and Illegal Acts.** CONTRACTOR shall promptly make a written report  
2 to the COUNTY's Audit Committee (provided however, for any act involving a member of the  
3 Audit Committee, to the Board of Supervisors) of all irregularities or illegal acts of which  
4 CONTRACTOR becomes aware.

5       3.5     **Release of Information.** Any reports, information or other data prepared or  
6 assembled by the Contractor under this agreement shall not be made available to any  
7 individual, organization or entity by the Contractor without the express written consent of the  
8 County.

9       3.6     **Reporting to the Audit Committee.** Pursuant to AICPA Statement on Auditing  
10 Standards No. 114, "The Auditor's Communications With Those Charged With Governance,"  
11 effective December 15, 2006, the Contractor shall ensure that the County's management  
12 charged with governance, including the Audit Committee, is informed in writing of each of the  
13 following applicable matters, as defined in such statement on auditing standards:

14           (A) The Contractor's responsibility to the County under generally accepted auditing  
15 standards;

16           (B) Significant accounting practices, including accounting policies and estimates, and  
17 financial statement disclosures;

18           (C) Management judgments and accounting estimates;

19           (D) Significant audit adjustments;

20           (E) Other information in documents containing audited financial statements;

21           (F) Disagreements with management;

22           (G) Management consultation with other accountants;

23           (H) Major issues discussed with management prior to retention; and

24           (I) Difficulties encountered in performing each audit performed under this  
25 Agreement.

26       3.7     **Special Considerations.**

27           (A) It is understood that the County will send its Comprehensive Annual Financial  
28 Report to the Government Finance Officers Association of the United States and

1 Canada (GFOA) for review in its Certificate of Achievement for Excellence in Financial  
2 Reporting program for each of the Fiscal Years Covered by this Agreement. The parties  
3 anticipate that the Contractor, at no additional cost to the County, shall provide minor  
4 assistance to the County to meet the requirements of that program. The Contractor shall  
5 complete its Independent Auditor's Report on the County's basic financial statements for  
6 inclusion in the County's Comprehensive Annual Financial Report in sufficient time for  
7 County to meet the GFOA report deadline.

8 (B) During each Fiscal Year Covered by this Agreement, the County may prepare  
9 one or more official statements in connection with the sale of one or more series of tax  
10 and revenue anticipation notes (issued under Government Code Sections 53850 et seq.)  
11 which will contain the County's basic financial statements and the Contractor's audit  
12 report for those statements. During each Fiscal Year Covered by this Agreement, the  
13 County may also prepare one or more official statements in connection with the sale of  
14 one or more other municipal debt securities, which will contain the County's basic  
15 financial statements and the Contractor's audit report for those statements. The  
16 Contractor, at no additional cost to the County, shall, if requested by the County's fiscal  
17 advisor and/or the underwriter working in connection with the sale of such tax and  
18 revenue anticipation notes or any such other municipal debt securities, issue a "consent  
19 and citation of expertise" letter as the auditor for the County, and any necessary "comfort  
20 letters," as defined in AICPA Codification of Statements on Auditing Standards AU 634 ,  
21 "Letters for Underwriters and Certain Other Requesting Parties."

22 (C) The County has determined, and Contractor acknowledges, that the California  
23 State Controller will function as the Cognizant Agency in accordance with the provisions  
24 of the Single Audit Act, the Uniform Guidance, and OMB Circular A-133 under contract  
25 by the United States Department of Health and Human Services.

26 (D) The schedule of expenditures of federal awards and related auditor's report, as  
27 well as the reports on the internal control structure and compliance will not be included in  
28 the County's Comprehensive Annual Financial Report, but must be issued separately.



1 (E) All other special reports required to be prepared and provided under this  
2 Agreement will not be included in the County's comprehensive annual financial report,  
3 but must be issued separately.

4 **Article 4**

5 **Dates and Timelines**

6 4.1 **Time of the Essence.** The Contractor acknowledges that time is of the essence in  
7 the performance of its services under this Agreement.

8 4.2 **County Readiness.** The County will have financial system records ready for audit  
9 and all management personnel available to meet with the Contractor's personnel as of June 10  
10 of each Fiscal Year Covered by this Agreement, except that for the first Fiscal Year Covered by  
11 this Agreement, the County will be ready within 30 days after the County executes this  
12 Agreement.

13 4.3 **Completion Dates.** For each Fiscal Year Covered by this Agreement, the Contractor  
14 shall complete the following tasks by the following dates for the relevant fiscal year. For  
15 purposes of this schedule, "the relevant fiscal year" means the fiscal year under audit.

16 (A) **Interim Work.** The Contractor shall complete all interim work by July 31 after the  
17 relevant fiscal year.

18 (B) **Detailed Audit Plan.** The Contractor shall provide the County, by September 13  
19 after the relevant fiscal year, both a detailed audit plan and list of schedules to be  
20 prepared by the County.

21 (C) **Fieldwork.** The Contractor shall complete all fieldwork by October 31 after the  
22 relevant fiscal year.

23 (D) **CAFR Draft Reports.** The Contractor shall have drafts of the audit reports and  
24 recommendations to management available for review by the County's Auditor-  
25 Controller/Treasurer-Tax Collector by November 15 after the relevant fiscal year.

26 (E) **Management Letter and SAS 114 Audit Committee Communication.** The  
27 Contractor shall complete and provide draft report copies of the County Management  
28

1 Letter and SAS 114 Audit Committee Communication by November 27 after the relevant  
2 fiscal year.

3 (F) **Federal Single Audit.** The Contractor shall complete and provide draft copies, to  
4 the County's Auditor-Controller/Treasurer-Tax Collector, of the Federal Single Audit  
5 Report by February 7 after the relevant fiscal year, in order to meet the deadline of  
6 March 31 after the relevant fiscal year to the State Controller.

7 (G) **Quarterly Cash Counts.** The Contractor shall provide quarterly cash counts for  
8 quarters ending September 30, December 31, March 31, and June 30 within 60 days  
9 after the end of each quarter.

10 (H) **OCJP Audit and Disposal Site Review.** The Contractor shall complete and  
11 provide draft report copies of the OCJP Audit and the Coalinga, Southeast Regional, and  
12 Blue Hills Disposal Site Review by February 15 after the relevant fiscal year to meet the  
13 filing deadline of March 15 after the relevant fiscal year.

14 (I) **Draft Reports and Appropriations Limit.** The Contractor shall complete and  
15 provide draft report copies related to Treasury Oversight by November 27 after the  
16 relevant fiscal year and the Gann Appropriations Limit by September 13 after the  
17 relevant fiscal year.

18 (J) **Measure C.** The Contractor shall complete and provide draft report copies  
19 related to the Measure C audit by February 15 after the relevant fiscal year.

20 (K) **In-Home Support Services Public Authority.** The Contractor shall complete  
21 the draft audit report by May 1 after the relevant fiscal year.

22 4.4 **Revision of Completion Dates.** Notwithstanding anything else stated to the  
23 contrary in this Article 4, the parties may mutually agree in writing to revise the date of  
24 completion of any of the Contractor's work under this agreement, if they confirm that agreement  
25 in writing. The County Administrative Officer may confirm such an agreement on behalf of the  
26 County.

1 **Article 5**

2 **Access to Working Papers**

3 5.1 **County's Right to Access Working Papers.** The County has the right under this  
4 Agreement to authorize the County's Designees to have the right, during the Contractor's  
5 normal office hours with reasonable, advance notification given to the Contractor, to access all  
6 of the Contractor's working papers and reports prepared under this Agreement, including the  
7 Contractor's Proprietary Information contained in those papers and reports. The term "County's  
8 Designees" means any interested Federal Agency (including the United States General  
9 Accounting Office), any interested State of California Agency, the Cognizant Agency designated  
10 by the Federal Government in accordance with the provisions of the Single Audit Act and OMB  
11 Circular A-133, any person or entity, however organized, designated by the Federal or California  
12 State governments, or of their agencies, or by the County as part of an audit quality review  
13 process, auditors of entities of which the County is a sub-recipient of Federal or State grant  
14 funds, or auditors of entities of which the County is a component unit. But the "County's  
15 Designees" do not include the County, any of its officials, or an independent auditor of the  
16 County that is a successor of the Contractor.

17 5.2 **Compliance with Inquiries to Access Working Papers.** The Contractor shall  
18 comply with the reasonable inquiries of the County (including the County Administrative Officer  
19 and the County's Auditor-Controller/Treasurer-Tax Collector) or any independent auditor of the  
20 County that is a successor of the Contractor, and allow the County (including the County  
21 Administrative Officer and the County's Auditor-Controller/Treasurer-Tax Collector) and such  
22 successor independent auditors to have access to all of the Contractor's working papers and  
23 reports relating to matters of continuing accounting significance, except that the County  
24 (including the County Administrative Officer and the County's Auditor-Controller/Treasurer-Tax  
25 Collector) and such successor independent auditors are not authorized under this section 5.2 to  
26 have access to Contractor's Proprietary Information.

27 5.3 **Definition of Proprietary Information.** For purposes of this Article 5, "Proprietary  
28 Information" means documents and other material created by the Contractor that relate

1 principally to the conduct any audit by the Contractor under this Agreement and would be  
2 generally recognized in the professional independent auditing industry as containing or  
3 revealing the Contractor's unique audit procedures or processes, confidential information, or  
4 trade secrets (e.g., the Contractor's audit programs or audit planning memoranda).

5     **5.4 Retention Period.** All of the Contractor's working papers and reports must be  
6 retained, at the Contractor's sole expense, for a minimum of four years following the completion  
7 of the Contractor's performance of audit services under this Agreement, unless and until the  
8 county notifies the Contractor within that four-year period that the retention period must be  
9 extended.

10     **5.5 Survival.** The terms of this Article 5, "Access to Working Papers," shall survive the  
11 termination of this Agreement.

## 12                                     **Article 6**

### 13                                     **Obligations of the County**

14     **6.1 County's Audit Coordinator.** The Accounting and Financial Division Chief for the  
15 Financial Reporting and Audits Division of the County's Auditor-Controller/Treasurer-Tax  
16 Collector's office is the County's Audit Coordinator. The responsibilities of the Audit Coordinator  
17 include advising County departments of the Contractor's audit schedule and the anticipated  
18 areas planned for audit, and working with the county departments and obtaining their  
19 cooperation to enable the Contractor to fulfill its obligations under this Agreement. The  
20 Contractor shall provide sufficient, advance information to permit the County's Audit Coordinator  
21 to fulfill its responsibilities under this Agreement.

22     **6.2 Auditor-Controller/Treasurer-Tax Collector.** The Auditor-Controller/Treasurer-Tax  
23 Collector staff and responsible management personnel will be available to assist the Contractor  
24 by providing information, documentation, and explanations as needed for the Contractor to  
25 perform services under this agreement. The accurate preparation of confirmations, as requested  
26 by the Contractor, is the responsibility of the Auditor-Controller/Treasurer-Tax Collector, which  
27 will deliver them to the Contractor.  
28

1 (A) For each Fiscal Year Covered by this Agreement, the Auditor-  
2 Controller/Treasurer-Tax Collector will provide up to 40 hours of clerical support the  
3 external auditor to prepare and print letters and coordinate communication regarding  
4 meetings.

5 (B) For each Fiscal Year Covered by this Agreement, the Auditor-  
6 Controller/Treasurer-Tax Collector will provide up to 120 hours of staff time to assist the  
7 contractor in performing audit tests.

8 **6.3 Electronic Data Processing Assistance.** The Information Technology Division of  
9 the County's Internal Services Department ("IT/ISD") will provide reasonable assistance as  
10 listed in subdivision (A) and (B) below as needed for the Contractor to perform services under  
11 this agreement. "Reasonable assistance" means assistance that does not interfere with the  
12 delivery by IT/ISD of services and support to County departments.

13 (A) IT/ISD will provide Electronic Data Processing personnel to provide systems  
14 documentation and explanations.

15 (B) IT/ISD will provide computer time and use of computer hardware and software.

16 **6.4 Statements and Schedules.** The Auditor-Controller/Treasurer-Tax Collector will  
17 prepare statements and schedules for the external auditor by the dates indicated in section 4.3  
18 of this Agreement.

19 **6.5 Work Area, Telephone, Photocopying and Fax Machines.** The County will provide  
20 the Contractor with reasonable workspace, including desk and chairs, as needed for the  
21 Contractor to perform services under this Agreement. The County will also provide the  
22 Contractor with access to one telephone line, photocopying facilities, and access to a fax  
23 machine subject to the following restrictions:

24 (A) The items provided under this section 6.5 are only available during the operating  
25 hours of the County department where they are located.

26 (B) Phone calls are limited to local calls.

27 (C) Workspace is provided subject to the capacity of the County department where it  
28 is located. The County anticipates that the Auditor-Controller/Treasurer-Tax Collector will

1 have workspace for up to five Contractor personnel at a time, but cannot guarantee that  
2 quantity of workspace.

3 (D) Fax services are limited to local service of an emergency nature.

4 (E) The Contractor may only access photocopying facilities with prior approval by  
5 County department management where the facilities are located.

6 6.6 **Report Preparation.** The County is responsible for preparation, editing, and printing  
7 of its basic financial statements.

## 8 **Article 7**

### 9 **Term**

10 7.1 This Agreement is effective when both parties have signed and continues until the  
11 Contractor has performed all of its obligations under this Agreement for the 2018-19 fiscal year,  
12 or until June 30, 2020, whichever occurs later, unless this Agreement is terminated sooner as  
13 provided in Article 8, or extended as provided in section 7.2.

14 7.2 **Optional Extension.** This Agreement may be extended for up to four additional  
15 consecutive 12-month periods upon signed written approval of both parties no later than 60  
16 days prior to the first day of the next 12-month extension period. The County Administrative  
17 Officer or his or her designee is authorized to sign such written approval on behalf of the  
18 County.

19 7.3 **Definition of "Fiscal Year Covered by this Agreement."** The term "Fiscal Year  
20 Covered by this Agreement" means the 2018-19 fiscal year and, for each extension authorized  
21 under section 7.2, the fiscal year ending 12 months before the last day of the extension period.

## 22 **Article 8**

### 23 **Termination**

24 8.1 **Non-Allocation of Funds.** The terms of this Agreement, and the services to be  
25 provided under it, are contingent on the approval of funds by the appropriating government  
26 agency. If sufficient funds are not allocated, the services provided may be modified, or this  
27 Agreement terminated, at any time by the County giving the Contractor 30 days' advance  
28 written notice.

1 8.2 **Breach of Contract.** The County may immediately suspend or terminate this  
2 Agreement in whole or in part, where in the determination of the County there is:

- 3 (A) An illegal or improper use of funds;
- 4 (B) A failure to comply with any term of this Agreement;
- 5 (C) A substantially incorrect or incomplete report submitted to the County;
- 6 (D) Improperly performed service.

7 8.3 **Without Cause.** Under circumstances other than those set forth above, the County  
8 may terminate this Agreement by giving of at least 30 days' advance written notice to the  
9 Contractor of the County's intention to terminate.

10 8.4 **County's Right to Demand Repayment.** The County has the right to demand of the  
11 Contractor the repayment to the County of any funds disbursed to the Contractor under this  
12 Agreement, which in the sole judgment of the County were not expended in accordance with the  
13 terms of this Agreement. The Contractor shall promptly refund any such funds upon demand.

## 14 **Article 9**

### 15 **Compensation and Invoicing**

16 9.1 The County agrees to pay the Contractor, and the Contractor agrees to receive,  
17 payment under this Article 9 as full compensation for services performed under this Agreement.

18 9.2 **Hourly Rates.** The hourly rates for the Contractor's personnel are as follows:

- 19 (A) \$180 per hour for partners;
- 20 (B) \$120 per hour for managers;
- 21 (C) \$100 per hour for supervisory staff;
- 22 (D) \$70 per hour for staff; and
- 23 (E) \$50 per hour for other (clerical).

24 9.3 **Progress Payments.** Subject to the maximum amounts payable in section 9.4, the  
25 County will make progress payments based on the hours of work actually performed during the  
26 term of this Agreement. Progress billings must cover a period of not less than four weeks, but  
27 the Contractor may not submit more than one billing in any calendar month. The Contractor  
28

1 shall submit progress billing invoices to the address provided for the County in Article 14 of this  
2 Agreement.

3       9.4     **Maximum Amount Payable.** The total maximum amount payable to the Contractor  
4 for performing all services under this Agreement will not exceed \$198,000 for each Fiscal Year  
5 Covered by this Agreement. For each of the tasks described in section 2.1 of this Agreement  
6 (including all of the reports required under section 3.2 of this Agreement), the maximum amount  
7 payable to the Contractor is as stated below (which amounts total \$198,000). The maximum  
8 compensation amounts in this section 9.4 are calculated according to the schedules in Exhibit B  
9 to this Agreement, as stated below.

10           (A) For the audit of the County's basic financial statements, supplementary  
11 information, and required supplementary information, \$54,100 (Exhibit B, page B-2);

12           (B) For the Single Audit of the County's federally funded grant programs, \$32,000  
13 (Exhibit B, page B-3);

14           (C) For the count of monies in the County Treasury at least once each quarter,  
15 \$3,200 (Exhibit B, page B-4);

16           (D) For the audit of the CalEMA, OCJP, and Measure C grants, \$14,000 (Exhibit B,  
17 page B-5);

18           (E) For the financial assurance letter for the Coalinga, Southeast Regional, and Blue  
19 Hills Disposal Sites, \$3,500 (Exhibit B, page B-6);

20           (F) For the financial review of the County's appropriations limit as required by  
21 Proposition 111, \$1,500 (Exhibit B, page B-7);

22           (G) For issuing the necessary annual audit reports for the purpose of meeting the  
23 requirements of California Government Code, Title 5, Division 2, Part 1, Chapter 4,  
24 Article 1, sections 53600, 53601 and 53607; Article 2, sections 53635 and 53646; and  
25 Title 3, Division 2, Part 3, Chapter 5, Article 6, sections 27130 through 27137, related to  
26 the County Treasury Pool and the County's Investment Policy, \$3,300 (Exhibit B, page  
27 B-8);  
28



1 (H) For the audit of the Fresno County In-Home Supportive Services Public  
2 Authority, \$3,500 (Exhibit B, page B-9);

3 (I) For the audit of the Fresno County Zoo Authority, \$2,800 (Exhibit B, page B-10);

4 (J) For the audit of the Fresno County Tobacco Funding Corporation, \$7,800 (Exhibit  
5 B, page B-11);

6 (K) For the audit of the Fresno County Service Areas, Waterworks Districts,  
7 Maintenance Districts, Highway Lighting Districts, and Solid Waste Commissions,  
8 \$67,800 (Exhibit B, page B-12); and

9 (L) For a report for the purpose of meeting the audit requirements of the Fresno  
10 County Community Corrections Partnership Executive Committee, \$4,500 (Exhibit B,  
11 page B-13).

12 9.5 **Amount Withheld until Delivery of Final Reports.** The County will withhold 10  
13 percent of the amount due from each billing pending delivery of the Contractor's final reports.

14 9.6 **Assumptions.** The maximum amount payable to the Contractor under this  
15 Agreement assumes the following:

16 (A) That the County will prepare the basic financial statements, the Schedule of  
17 Expenditures of Federal Awards, and schedules to support significant financial  
18 statement balances; and

19 (B) That the financial statements prepared by the County will require few material  
20 audit adjustments by the Contractor.

21 9.7 **Incidental Expenses.** All expenses incidental to the Contractor's performance of  
22 services under this Agreement shall be borne solely by the Contractor.

## 23 **Article 10**

### 24 **Independent Contractor**

25 10.1 In performance of the work, duties and obligations assumed by the Contractor under  
26 this Agreement, it is mutually understood and agreed by the parties that the Contractor,  
27 including any and all of the Contractor's officers, agents, and employees will at all times be  
28 acting and performing as an independent contractor, and shall act in an independent capacity

1 and not as an officer, agent, servant, employee, joint venturer, partner, or associate of the  
2 County. Furthermore, the County has no right to control or supervise or direct the manner or  
3 method by which the Contractor performs its work and function under this Agreement. However,  
4 the County retains the right to administer this Agreement so as to verify that the Contractor is  
5 performing its obligations in accordance with the terms and conditions of this Agreement.

6 10.2 Each of the parties shall comply with all applicable provisions of law and the rules  
7 and regulations, if any, of governmental authorities having jurisdiction over matters that are the  
8 subject of those provisions.

9 10.3 Because of its status as an independent contractor, the Contractor has absolutely no  
10 right to employment rights and benefits available to County employees. The Contractor is solely  
11 liable and responsible for providing to, or on behalf of, its employees all legally required  
12 employee benefits. In addition, the Contractor is solely responsible and save the County  
13 harmless from all matters relating to payment of the Contractor's employees, including  
14 compliance with Social Security withholding and all other regulations governing such matters.  
15 The parties acknowledge that during the term of this Agreement, the Contractor may be  
16 providing services to others unrelated to the County or to this Agreement.

17 **Article 11**

18 **Indemnity**

19 11.1 The Contractor agrees to indemnify, save, hold harmless, and at the County's  
20 request, defend the County, its officers, agents, and employees from any and all costs and  
21 expenses (including attorney's fees and costs), damages, liabilities, claims, and losses  
22 occurring or resulting to the County in connection with the performance, or failure to perform, by  
23 the Contractor, its officers, agents, or employees under this Agreement, and from any and all  
24 costs and expenses (including attorney's fees and costs), damages, liabilities, claims, and  
25 losses occurring or resulting to any person, firm, or corporation who may be injured or damaged  
26 by the performance, or failure to perform, of the Contractor, its officers, agents, or employees  
27 under this Agreement.

1 **Article 12**

2 **Insurance**

3 12.1 Without limiting the County's right to obtain indemnification from the Contractor or  
4 any third parties, the contractor, at its sole expense, shall maintain in full force and effect, the  
5 following insurance policies throughout the term of this Agreement:

6 (A) **Commercial General Liability.** Commercial General Liability Insurance with  
7 limits of not less than Two Million Dollars (\$2,000,000.00) per occurrence and an annual  
8 aggregate of Four Million Dollars (\$4,000,000.00). This policy must be issued on a per  
9 occurrence basis.

10 (B) **Automobile Liability.** Comprehensive Automobile Liability Insurance with limits  
11 of not less than One Million Dollars (\$1,000,000.00) per accident for bodily injury and for  
12 property damages. Coverage should include any auto used in connection with this  
13 Agreement.

14 (C) **Professional Liability.** Professional Liability Insurance with limits of not less  
15 than One Million Dollars (\$1,000,000.00) per occurrence, Three Million Dollars  
16 (\$3,000,000.00) annual aggregate.

17 (D) **Worker's Compensation.** A policy of Worker's Compensation insurance as may  
18 be required by the California Labor Code.

19 **12.2 Additional Requirements Relating to Insurance.**

20 (A) The Contractor shall obtain endorsements to the Commercial General Liability  
21 insurance naming the County of Fresno, its officers, agents, and employees, individually  
22 and collectively, as additional insured, but only insofar as the operations under this  
23 Agreement are concerned. Such coverage for additional insured shall apply as primary  
24 insurance and any other insurance, or self-insurance, maintained by the County, its  
25 officers, agents and employees shall be excess only and not contributing with insurance  
26 provided under the Contractor's policies required under this Agreement. This insurance  
27 shall not be cancelled or changed without a minimum of 30 days advance written notice  
28 given to the County.

1 (B) The Contractor hereby waives its right to recover from the County, its officers,  
2 agents, and employees any amounts paid by the policy of worker's compensation  
3 insurance required by this Agreement. The Contractor is solely responsible to obtain any  
4 endorsement to such policy that may be necessary to accomplish such waiver of  
5 subrogation, but the Contractor's waiver of subrogation under this paragraph is effective  
6 whether or not the Contractor obtains such an endorsement.

7 (C) Within 30 days from the date the Contractor signs and executes this Agreement,  
8 the Contractor shall provide certificates of insurance and endorsement as stated above  
9 for all of the foregoing policies, as required under this Agreement, to the County of  
10 Fresno, Assistant County Administrative Officer, 2281 Tulare Street Room 304, Fresno,  
11 CA 93721, stating that such insurance coverage have been obtained and are in full  
12 force; that the County of Fresno, its officers, agents and employees will not be  
13 responsible for any premiums on the policies; that for such worker's compensation  
14 insurance the Contractor has waived its right to recover from the County, its officers,  
15 agents, and employees any amounts paid under the insurance policy and that waiver  
16 does not invalidate the insurance policy; that such Commercial General Liability  
17 insurance names the County of Fresno, its officers, agents and employees, individually  
18 and collectively, as additional insured, but only insofar as the operations under this  
19 Agreement are concerned; that such coverage for additional insured shall apply as  
20 primary insurance and any other insurance, or self-insurance, maintained by the County,  
21 its officers, agents and employees, shall be excess only and not contributing with  
22 insurance provided under the Contractor's policies under this Agreement; and that this  
23 insurance shall not be cancelled or changed without a minimum of 30 days' advance,  
24 written notice given to County.

25 (D) If the Contractor fails to keep in effect at all times insurance coverage as required  
26 under this Agreement, the County may, in addition to other remedies it may have,  
27 suspend or terminate this Agreement upon the occurrence of such event.  
28

1 (E) All insurance policies required under this Agreement must be issued by admitted  
2 insurers licensed to do business in the State of California, and such insurance must be  
3 purchased from companies possessing a current A.M. Best, Inc. rating of A FSC VII or  
4 better.

5 **Article 13**

6 **Audits and Inspections**

7 13.1 The Contractor shall at any time during business hours, and as often as the County  
8 may deem necessary, make available to the County for examination all of its records and data  
9 with respect to the matters covered by this Agreement. The Contractor shall, upon request by  
10 the County, permit the County to audit and inspect all of such records and data necessary to  
11 ensure Contractor's compliance with the terms of this Agreement.

12 13.2 If this Agreement exceeds \$10,000.00, the Contractor shall be subject to the  
13 examination and audit of the California State Auditor for a period of three years after final  
14 payment under contract (Government Code Section 8546.7).

15 **Article 14**

16 **Notices**

17 14.1 **Contact Information.** The persons and their addresses having authority to give and  
18 receive notices provided for or permitted under this Agreement include the following:

19 **For the County:**

20 County of Fresno  
21 Attention: Assistant County Administrative Officer  
22 2281 Tulare Street, Room 304  
23 Fresno, California 93721  
24 Fax: (559) 600-1230

25 **For the Contractor:**

26 Brown Armstrong Accountancy Corporation  
27 Attention: Eric H. Xin, CPA, MBA  
28 4200 Truxton Avenue, Suite 300  
Bakersfield, California 93309  
Fax: (559) 324-4997

14.2 **Change of Contact Information.** Either party may change the information in section  
14.1 by giving notice as provided in section 14.3.





1       16.7 **Severability.** If anything in this agreement is found by a court of competent  
2 jurisdiction to be unlawful or otherwise unenforceable, the balance of this Agreement remains in  
3 effect, and the parties shall make best efforts to replace the unlawful or unenforceable part of  
4 this Agreement with terms to accomplish the parties' original intent.

5       16.8 **No Waiver.** Payment, waiver, or discharge of any liability or obligation of the  
6 Contractor under this Agreement on any one or more occasions is not a waiver of performance  
7 of any continuing or other obligation, or of any breach or default, and does not prohibit, impair,  
8 or prejudice enforcement by the County of any obligation of the Contractor under this  
9 Agreement.  
10

11       16.9 **Entire Agreement.** This Agreement, including its exhibits, is the entire agreement  
12 between the Contractor and the County with respect to the subject matter of this Agreement,  
13 and it supersedes all previous negotiations, proposals, commitments, writings, advertisements,  
14 publications, and understandings of any nature unless those things are expressly included in  
15 this Agreement. If there is any inconsistency between the terms of this Agreement without its  
16 exhibits and the terms of the exhibits, then the inconsistency will be resolved by giving  
17 precedence first to the terms of this Agreement without its exhibits, and then to the terms of the  
18 exhibits.  
19

20       16.10 **Third-Party Beneficiaries.** This Agreement does not and is not intended to create  
21 any rights or obligations for any person or entity except for the parties.

22       16.11 **Authorized Signatures.** The Contractor represents and warrants to the County that:

23               (A) The Contractor is duly authorized and empowered to sign and perform its  
24 obligations under this Agreement.

25               (B) The individual signing this Agreement on behalf of the Contractor is duly  
26 authorized to do so and his or her signature on this Agreement will legally bind the  
27 Contractor to the terms of this Agreement.  
28



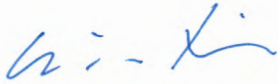


1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

The parties are signing this Agreement on the date stated in the introductory clause.

BROWN ARMSTRONG

COUNTY OF FRESNO



Eric H. Xin, Principal

Nathan Magsig, Chairman of the Board of Supervisors of the County of Fresno

4200 Truxton Avenue, Suite 300  
Bakersfield, California 93309

**Attest:**  
Bernice E. Seidel  
Clerk of the Board of Supervisors  
County of Fresno, State of California

By: Susan Bishop  
Deputy

For accounting use only:

Fund: 0001  
Subclass: 10000  
Org: 2540  
Account: 7295

## EXHIBIT A

### SELF-DEALING TRANSACTION DISCLOSURE FORM

In order to conduct business with the County of Fresno ("County"), members of a contractor's board of directors ("County Contractor"), must disclose any self-dealing transactions that they are a party to while providing goods, performing services, or both for the County. A self-dealing transaction is defined below:

*"A self-dealing transaction means a transaction to which the corporation is a party and in which one or more of its directors has a material financial interest"*

The definition above will be utilized for purposes of completing this disclosure form.

#### INSTRUCTIONS

- (1) Enter board member's name, job title (if applicable), and date this disclosure is being made.
- (2) Enter the board member's company/agency name and address.
- (3) Describe in detail the nature of the self-dealing transaction that is being disclosed to the County. At a minimum, include a description of the following:
  - a. The name of the agency/company with which the corporation has the transaction; and
  - b. The nature of the material financial interest in the Corporation's transaction that the board member has.
- (4) Describe in detail why the self-dealing transaction is appropriate based on applicable provisions of the Corporations Code.
- (5) Form must be signed by the board member that is involved in the self-dealing transaction described in Sections (3) and (4).

**(1) Company Board Member Information:**

|                   |  |              |  |
|-------------------|--|--------------|--|
| <b>Name:</b>      |  | <b>Date:</b> |  |
| <b>Job Title:</b> |  |              |  |

**(2) Company/Agency Name and Address:**

|  |
|--|
|  |
|--|

**(3) Disclosure (Please describe the nature of the self-dealing transaction you are a party to)**

|  |
|--|
|  |
|--|

**(4) Explain why this self-dealing transaction is consistent with the requirements of Corporations Code 5233 (a)**

|  |
|--|
|  |
|--|

**(5) Authorized Signature**

|                   |  |              |  |
|-------------------|--|--------------|--|
| <b>Signature:</b> |  | <b>Date:</b> |  |
|-------------------|--|--------------|--|

## Exhibit B

### XII. COST PROPOSAL

## TOTAL AUDIT AND ANCILLARY – COST SCHEDULE PART 2

Firm Name: Brown Armstrong Accountancy Corporation

| Name of Audit, Review or Other Service to be Provided  | Schedule | Total Price      |
|--|----------|------------------|
| County-wide CAFR   | 1        | \$ 54,100        |
| Single Audit   | 2        | 32,000           |
| Treasury Cash Count  | 3        | 3,200            |
| OCJP/OES/CalEMA/CSA (BSCC) Grants and Fresno County Transportation Authority (Measure C)                                   | 4        | 14,000           |
| Coalinga Southeast Regional Sites  | 5        | 3,500            |
| Appropriation Limit (Proposition 111)  | 6        | 1,500            |
| Treasury Compliance Audit  | 7        | 3,300            |
| In-Home Supportive Service Public Authority  | 8        | 3,500            |
| The Zoo Authority  | 9        | 2,800            |
| Tobacco Funding Corporation  | 10       | 7,800            |
| County Service Areas, Waterworks Districts, Maintenance Districts, Highway Lighting Districts, and Solid Waste Commissions | 11       | 67,800           |
| Community Corrections Partnership Executive Committee AUP  | 12       | 4,500            |
| <b>TOTAL</b>   |          | <b>\$198,000</b> |

# Exhibit B

## XII. COST PROPOSAL

### AUDIT SERVICES - COST SCHEDULE PART 3

#### COUNTY-WIDE CAFR

#### SCHEDULE 1

**Firm Name:** Brown Armstrong Accountancy Corporation

|                   | Hours | Standard Hourly Rates | Quoted Hourly Rates | Total Price      |
|-------------------|-------|-----------------------|---------------------|------------------|
| Partners          | 40    | \$ 230                | \$ 180              | \$ 7,200         |
| Managers          | 100   | 180                   | 120                 | 12,000           |
| Supervisory Staff | 128   | 130                   | 100                 | 12,800           |
| Staff             | 300   | 90                    | 70                  | 21,000           |
| Other (Clerical): | 22    | 70                    | 50                  | 1,100            |
| <b>Subtotal</b>   |       |                       |                     | <b>\$ 54,100</b> |

Out-of-pocket expenses:

Meals and lodging \_\_\_\_\_ -

Transportation \_\_\_\_\_ -

Other (specify): \_\_\_\_\_ -

**Total:** \_\_\_\_\_ **\$ 54,100**

Note: The rate quoted should not be presented as a general percentage of the standard rate or as a gross deduction from the total all-inclusive maximum price.

# Exhibit B

## XII. COST PROPOSAL

### SINGLE AUDIT

### SCHEDULE 2

**Firm Name:** Brown Armstrong Accountancy Corporation

|                   | Hours | Standard<br>Hourly Rates | Quoted<br>Hourly Rates | Total Price      |
|-------------------|-------|--------------------------|------------------------|------------------|
| Partners          | 30    | \$ 230                   | \$ 180                 | \$ 5,400         |
| Managers          | 50    | 180                      | 120                    | 6,000            |
| Supervisory Staff | 60    | 130                      | 100                    | 6,000            |
| Staff             | 200   | 90                       | 70                     | 14,000           |
| Other (Clerical): | 12    | 70                       | 50                     | 600              |
| <b>Subtotal</b>   |       |                          |                        | <b>\$ 32,000</b> |

Out-of-pocket expenses:

Meals and lodging \_\_\_\_\_ -

Transportation \_\_\_\_\_ -

Other (specify): \_\_\_\_\_ -

**Total:** \_\_\_\_\_ **\$ 32,000**

Note: The rate quoted should not be presented as a general percentage of the standard rate or as a gross deduction from the total all-inclusive maximum price.

# Exhibit B

## XII. COST PROPOSAL

### TREASURY CASH COUNT

#### SCHEDULE 3

**Firm Name:** Brown Armstrong Accountancy Corporation

|                   | Hours     | Standard<br>Hourly Rates | Quoted<br>Hourly Rates | Total Price            |
|-------------------|-----------|--------------------------|------------------------|------------------------|
| Partners          | <u>4</u>  | <u>\$ 230</u>            | <u>\$ 180</u>          | <u>\$ 720</u>          |
| Managers          | <u>4</u>  | <u>180</u>               | <u>120</u>             | <u>480</u>             |
| Supervisory Staff | <u>5</u>  | <u>130</u>               | <u>100</u>             | <u>500</u>             |
| Staff             | <u>20</u> | <u>90</u>                | <u>70</u>              | <u>1,400</u>           |
| Other (Clerical): | <u>2</u>  | <u>70</u>                | <u>50</u>              | <u>100</u>             |
| <b>Subtotal</b>   |           |                          |                        | <b><u>\$ 3,200</u></b> |

Out-of-pocket expenses:

Meals and lodging -

Transportation -

Other (specify): -

**Total:** \$ 3,200

Note: The rate quoted should not be presented as a general percentage of the standard rate or as a gross deduction from the total all-inclusive maximum price.



# Exhibit B

## XII. COST PROPOSAL

### OCJP/OES/CalEMA/CSA (BSCC) GRANTS AND FRESNO COUNTY

### TRANSPORTATION AUTHORITY (MEASURE C)

### SCHEDULE 4

**Firm**

**Name:** Brown Armstrong Accountancy Corporation

|                   | Hours | Standard<br>Hourly Rates | Quoted<br>Hourly Rates | Total Price      |
|-------------------|-------|--------------------------|------------------------|------------------|
| Partners          | 10    | \$ 230                   | \$ 180                 | \$ 1,800         |
| Managers          | 20    | 180                      | 120                    | 2,400            |
| Supervisory Staff | 40    | 130                      | 100                    | 4,000            |
| Staff             | 80    | 90                       | 70                     | 5,600            |
| Other (Clerical): | 4     | 70                       | 50                     | 200              |
| <b>Subtotal</b>   |       |                          |                        | <b>\$ 14,000</b> |

Out-of-pocket expenses:

Meals and lodging \_\_\_\_\_ -

Transportation \_\_\_\_\_ -

Other (specify): \_\_\_\_\_ -

**Total:** \_\_\_\_\_ **\$ 14,000**

Note: The rate quoted should not be presented as a general percentage of the standard rate or as a gross deduction from the total all-inclusive maximum price.

# Exhibit B

## XII. COST PROPOSAL

### COALINGA SOUTHEAST REGIONAL SITES

#### SCHEDULE 5

**Firm Name:** Brown Armstrong Accountancy Corporation

|                   | Hours     | Standard<br>Hourly Rates | Quoted<br>Hourly Rates | Total Price            |
|-------------------|-----------|--------------------------|------------------------|------------------------|
| Partners          | <u>2</u>  | <u>\$ 230</u>            | <u>\$ 180</u>          | <u>\$ 360</u>          |
| Managers          | <u>6</u>  | <u>180</u>               | <u>120</u>             | <u>720</u>             |
| Supervisory Staff | <u>9</u>  | <u>130</u>               | <u>100</u>             | <u>900</u>             |
| Staff             | <u>21</u> | <u>90</u>                | <u>70</u>              | <u>1,470</u>           |
| Other (Clerical): | <u>1</u>  | <u>70</u>                | <u>50</u>              | <u>50</u>              |
| <b>Subtotal</b>   |           |                          |                        | <b><u>\$ 3,500</u></b> |

Out-of-pocket expenses:

Meals and lodging -

Transportation -

Other (specify): -

**Total:** \$ 3,500

Note: The rate quoted should not be presented as a general percentage of the standard rate or as a gross deduction from the total all-inclusive maximum price.

# Exhibit B

## XII. COST PROPOSAL

### APPROPRIATIONS LIMIT (PROPOSITION 111)

#### SCHEDULE 6

**Firm Name:** Brown Armstrong Accountancy Corporation

|                   | Hours | Standard<br>Hourly Rates | Quoted<br>Hourly Rates | Total           |
|-------------------|-------|--------------------------|------------------------|-----------------|
| Partners          | 1     | \$ 230                   | \$ 180                 | \$ 180          |
| Managers          | 3     | 180                      | 120                    | 360             |
| Supervisory Staff | 3     | 130                      | 100                    | 300             |
| Staff             | 8     | 90                       | 70                     | 560             |
| Other (Clerical): | 2     | 70                       | 50                     | 100             |
| <b>Subtotal</b>   |       |                          |                        | <b>\$ 1,500</b> |

Out-of-pocket expenses:

Meals and lodging \_\_\_\_\_

Transportation \_\_\_\_\_ -

Other (specify): \_\_\_\_\_ -

**Total:** **\$ 1,500**

Note: The rate quoted should not be presented as a general percentage of the standard rate or as a gross deduction from the total all-inclusive maximum price.

# Exhibit B

## XII. COST PROPOSAL

### TREASURY COMPLIANCE AUDIT

#### SCHEDULE 7

**Firm Name:** Brown Armstrong Accountancy Corporation

|                   | Hours     | Standard<br>Hourly Rates | Quoted<br>Hourly Rates | Total Price            |
|-------------------|-----------|--------------------------|------------------------|------------------------|
| Partners          | <u>2</u>  | <u>\$ 230</u>            | <u>\$ 180</u>          | <u>\$ 360</u>          |
| Managers          | <u>4</u>  | <u>180</u>               | <u>120</u>             | <u>480</u>             |
| Supervisory Staff | <u>8</u>  | <u>130</u>               | <u>100</u>             | <u>800</u>             |
| Staff             | <u>23</u> | <u>90</u>                | <u>70</u>              | <u>1,610</u>           |
| Other (Clerical): | <u>1</u>  | <u>70</u>                | <u>50</u>              | <u>50</u>              |
| <b>Subtotal</b>   |           |                          |                        | <b><u>\$ 3,300</u></b> |

Out-of-pocket expenses:

Meals and lodging -

Transportation -

Other (specify): -

**Total:** \$ 3,300

Note: The rate quoted should not be presented as a general percentage of the standard rate or as a gross deduction from the total all-inclusive maximum price.

# Exhibit B

## XII. COST PROPOSAL

### IN-HOME SUPPORTIVE SERVICE PUBLIC AUTHORITY

#### SCHEDULE 8

**Firm**

**Name:** Brown Armstrong Accountancy Corporation

|                   | Hours     | Standard<br>Hourly Rates | Quoted<br>Hourly Rates | Total Price            |
|-------------------|-----------|--------------------------|------------------------|------------------------|
| Partners          | <u>2</u>  | <u>\$ 230</u>            | <u>\$ 180</u>          | <u>\$ 360</u>          |
| Managers          | <u>4</u>  | <u>180</u>               | <u>120</u>             | <u>480</u>             |
| Supervisory Staff | <u>13</u> | <u>130</u>               | <u>100</u>             | <u>1,300</u>           |
| Staff             | <u>18</u> | <u>90</u>                | <u>70</u>              | <u>1,260</u>           |
| Other (Clerical): | <u>2</u>  | <u>70</u>                | <u>50</u>              | <u>100</u>             |
| <b>Subtotal</b>   |           |                          |                        | <b><u>\$ 3,500</u></b> |

Out-of-pocket expenses:

Meals and lodging -

Transportation -

Other (specify): -

**Total:** \$ 3,500

Note: The rate quoted should not be presented as a general percentage of the standard rate or as a gross deduction from the total all-inclusive maximum price.

# Exhibit B

## XII. COST PROPOSAL

### THE ZOO AUTHORITY

#### SCHEDULE 9

**Firm Name:** Brown Armstrong Accountancy Corporation

|                   | Hours     | Standard<br>Hourly Rates | Quoted<br>Hourly Rates | Total Price            |
|-------------------|-----------|--------------------------|------------------------|------------------------|
| Partners          | <u>1</u>  | <u>\$ 230</u>            | <u>\$ 180</u>          | <u>\$ 180</u>          |
| Managers          | <u>2</u>  | <u>180</u>               | <u>120</u>             | <u>240</u>             |
| Supervisory Staff | <u>2</u>  | <u>130</u>               | <u>100</u>             | <u>200</u>             |
| Staff             | <u>29</u> | <u>90</u>                | <u>70</u>              | <u>2,030</u>           |
| Other (Clerical): | <u>3</u>  | <u>70</u>                | <u>50</u>              | <u>150</u>             |
| <b>Subtotal</b>   |           |                          |                        | <b><u>\$ 2,800</u></b> |

Out-of-pocket expenses:

Meals and lodging -

Transportation -

Other (specify): -

**Total:** \$ 2,800

Note: The rate quoted should not be presented as a general percentage of the standard rate or as a gross deduction from the total all-inclusive maximum price.

# Exhibit B

## XII. COST PROPOSAL

### TOBACCO FUNDING CORPORATION

#### SCHEDULE 10

**Firm Name:** Brown Armstrong Accountancy Corporation

|                   | Hours | Standard<br>Hourly Rates | Quoted<br>Hourly Rates | Total Price     |
|-------------------|-------|--------------------------|------------------------|-----------------|
| Partners          | 6     | \$ 230                   | \$ 180                 | \$ 1,080        |
| Managers          | 11    | 180                      | 120                    | 1,320           |
| Supervisory Staff | 25    | 130                      | 100                    | 2,500           |
| Staff             | 40    | 90                       | 70                     | 2,800           |
| Other (Clerical): | 2     | 70                       | 50                     | 100             |
| <b>Subtotal</b>   |       |                          |                        | <b>\$ 7,800</b> |

Out-of-pocket expenses:

Meals and lodging \_\_\_\_\_ -

Transportation \_\_\_\_\_ -

Other (specify): \_\_\_\_\_ -

**Total:** \_\_\_\_\_ **\$ 7,800**

Note: The rate quoted should not be presented as a general percentage of the standard rate or as a gross deduction from the total all-inclusive maximum price.

# Exhibit B

## XII. COST PROPOSAL

### COUNTY SERVICE AREAS, WATERWORKS DISTRICTS, MAINTENANCE DISTRICTS, HIGHWAY LIGHTING DISTRICTS, AND SOLID WASTE COMMISSIONS

#### SCHEDULE 11

**Firm**

**Name:** Brown Armstrong Accountancy Corporation

|                   | Hours | Standard<br>Hourly Rates | Quoted<br>Hourly Rates | Total Price      |
|-------------------|-------|--------------------------|------------------------|------------------|
| Partners          | 50    | \$ 230                   | \$ 180                 | \$ 9,000         |
| Managers          | 90    | 180                      | 120                    | 10,800           |
| Supervisory Staff | 220   | 130                      | 100                    | 22,000           |
| Staff             | 360   | 90                       | 70                     | 25,200           |
| Other (Clerical): | 16    | 70                       | 50                     | 800              |
| <b>Subtotal</b>   |       |                          |                        | <b>\$ 67,800</b> |

Out-of-pocket expenses:

Meals and lodging \_\_\_\_\_ -

Transportation \_\_\_\_\_ -

Other (specify): \_\_\_\_\_ -

**Total:** \_\_\_\_\_ **\$ 67,800**

Note: The rate quoted should not be presented as a general percentage of the standard rate or as a gross deduction from the total all-inclusive maximum price.



# Exhibit B

## XII. COST PROPOSAL

### COMMUNITY CORRECTIONS PARTNERSHIP EXECUTIVE COMMITTEE AUP

#### SCHEDULE 12

**Firm**

**Name:** Brown Armstrong Accountancy Corporation

|                   | Hours     | Standard<br>Hourly Rates | Quoted<br>Hourly Rates | Total Price            |
|-------------------|-----------|--------------------------|------------------------|------------------------|
| Partners          | <u>3</u>  | <u>\$ 230</u>            | <u>\$ 180</u>          | <u>\$ 540</u>          |
| Managers          | <u>8</u>  | <u>180</u>               | <u>120</u>             | <u>960</u>             |
| Supervisory Staff | <u>8</u>  | <u>130</u>               | <u>100</u>             | <u>800</u>             |
| Staff             | <u>30</u> | <u>90</u>                | <u>70</u>              | <u>2,100</u>           |
| Other (Clerical): | <u>2</u>  | <u>70</u>                | <u>50</u>              | <u>100</u>             |
| <b>Subtotal</b>   |           |                          |                        | <b><u>\$ 4,500</u></b> |

Out-of-pocket expenses:

Meals and lodging -

Transportation -

Other (specify): -

**Total:** \$ 4,500

Note: The rate quoted should not be presented as a general percentage of the standard rate or as a gross deduction from the total all-inclusive maximum price.



**INTEROFFICE MEMORANDUM**

**Oscar J. Garcia, CPA**

**Auditor-Controller/Treasurer-Tax Collector**

**Enedina Garcia**

**Deputy Auditor-Controller**

**Frank Gomez**

**Deputy Treasurer-Tax Collector**

**DATE:** November 6, 2023

**TO:** County of Fresno Audit Committee

**FROM:** Oscar J. Garcia, CPA, Auditor-Controller/Treasurer-Tax Collector

**SUBJECT:** Independence Certification

I confirm to the best of my knowledge that my staff have not been assigned to audits that would prevent them from objectively planning, conducting, reporting, or otherwise participating, and reaching independent conclusions, in accordance with International Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors.

Should I become aware of any changes in our circumstances, I will promptly notify the Audit Committee.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

**Audit Committee Proposed Meeting Dates  
Calendar Year 2024**

The list below contains the proposed dates for approval at the December 8, 2023, Audit Committee meeting. All meetings are scheduled for 10 a.m. in the BOS Chambers, Room 301 in the Hall of Records.

Friday, January 5, 2024

Friday, May 10, 2024

Friday, August 9, 2024

Friday, December 6, 2024