



BOARD OF SUPERVISORS
AGENDA LETTER

Agenda Number:

Clerk of the Board of Supervisors
105 E. Anapamu Street, Suite 407
Santa Barbara, CA 93101
(805) 568-2240

2007 DEC 18 PM 1:01

COUNTY OF SANTA BARBARA
CLERK OF THE BOARD OF SUPERVISORS

Department Name: Auditor-Controller
Department No.: 061
For Agenda Of: 1/8/2008
Placement: Administrative
Estimate Time:
Continued Item: NO
If Yes, date from:
Vote Required: Majority

2008-06

TO: Board of Supervisors
FROM: Department Director(s) Robert W. Geis, CPA x2100
Contact Info: Robilyn Eggertsen, CPA x2134

JAN 08 2008

SUBJECT: Amendment No. 1 to the Contract with Brown Armstrong Accountancy for County's FY 2007-08 Financial Audits

County Counsel Concurrence:

As to form: Yes No N/A

Other Concurrence: Risk Management

As to form: Yes No N/A

Auditor-Controller Concurrence:

As to form: Yes No N/A

Recommended Action(s):

That the Board of Supervisors execute AMENDMENT No.1 to the contract with Brown Armstrong Paulden McCown Starbuck Thornburgh & Keeter Accountancy Corporation (BC 07-117) in the amount of \$128,400 to perform the County's fiscal year 2007-08 financial audit and Single Audit, and the First 5 Commission's fiscal year 2007-08 financial audit, and the Redevelopment Agency's (RDA) fiscal year 2007-08 financial and compliance audits.

Summary:

State law requires that every Board of Supervisors cause an audit of the County's financial accounts and records (Govt. Code section 25250.) State law requires that every Redevelopment Agency present to its legislative body its audited annual report within six months of its fiscal year end (Health & Safety Code section 33080.) State law requires that every county First 5 Commission on or before October 15 shall have an audit conducted and a report issued (Health & Safety Code section 130150.)

The subject contract with Brown Armstrong commenced with the fiscal year 2006-07 audit, with two options to renew for the same cost and terms for 2007-08 and 2008-09. The contract price for the audits of the County, the County's RDA, and the County's First 5 Fund is \$128,400 for each of the three years; it is premised on the County supplying 300 hours of Internal Audit support. Upon execution of AMENDMENT No. 1 in the amount of \$128,400 for the fiscal 2007-08 audits the full value of the contract will be \$256,800.

First 5 and the Redevelopment Agency concur.

*Wendy Sims Moten
8056*

*JG
Jamie Goldstein
x8050*

Background:

After going through a formal RFP process in 2006 the County awarded the contract to Brown Armstrong Accountancy Corporation on January 16, 2007. Brown Armstrong successfully completed the statement of work for the first year's audits; the County's, the RDA's and First 5's audits were completed on August 24, 2007, and the County's Single Audit was completed on November 28, 2007.

Performance Measures: *"Double Click to see Performance Measures Instructions"*

1. Publish the County's Comprehensive Annual Financial Report (CAFR) within 60 days of fiscal year end.
2. Receive unqualified opinion and the Government Finance Officers Association award for excellence on the County's CAFR.

Fiscal and Facilities Impacts:

Budgeted: Yes No

Fiscal Analysis: *"Double Click to see Funding Source Instructions"*

Funding Sources	Current FY Cost	Total Contract to Date	FY 2008-09 (if exercised)
General Fund - Financial Audit	\$ 62,000.00	\$ 124,000.00	\$ 62,000.00
General Fund - Single Audit	36,840.00	73,680.00	36,840.00
RDA Fund	18,100.00	36,200.00	18,100.00
First 5 Fund	11,460.00	22,920.00	11,460.00
Total	\$ 128,400.00	\$ 256,800.00	\$ 128,400.00

Narrative: The contract amount for the audits for fiscal year ending 6-30-08 is \$128,400 and covers the County and its RDA and First 5 funds. The timing of the audit work spans two fiscal years; roughly one half of the contract will be paid and the remainder accrued against the 07-08 fiscal year's budget. Approximately 35% of the general fund costs are reimbursable through the Cost Allocation Plan from state and federal programs.

Staffing Impact(s):

Legal Positions:

FTEs:

Special Instructions:

Copy of signed contract amendment to Auditor's Office.

Attachments:

Amendment No. 1: Agreement for Services of Independent Contractor between the County of Santa Barbara and Brown Armstrong Paulden McCown Starbuck Thornburgh & Keeter Accountancy Corporation.

Authored by: Robilyn Eggertsen, Division Chief Financial Reporting (568-2134)

cc: First 5; Redevelopment Agency

AMENDMENT NO. 1 TO
AGREEMENT FOR SERVICES OF INDEPENDENT CONTRACTOR
BETWEEN THE COUNTY OF SANTA BARBARA AND
BROWN ARMSTRONG PAULDEN MCCOWN STARBUCK THORNBURGH &
KEETER ACCOUNTANCY CORPORATION
CONTRACT NO. BC-07-117

RECITALS

WHEREAS, the County of Santa Barbara (“COUNTY”), and Brown Armstrong Paulden McCown Starbuck Thornburgh & Keeter Accountancy Corporation, (“CONTRACTOR”), collectively the “Parties” and individually “Party”, entered into an Agreement for Services of Independent Contractor (“Agreement”) effective as of January 16, 2007; and

WHEREAS, the Agreement provides for CONTRACTOR, an independent C.P.A. firm, to perform the audits and services described in the Agreement’s Exhibit A, Statement of Work, for the fiscal year ended June 30, 2007; and

WHEREAS, Section 4 of the Agreement provides that COUNTY shall have the option to renew the Agreement for CONTRACTOR to provide the same services at the same cost and terms for the fiscal year ending June 30, 2008, and COUNTY wishes to exercise such option to renew; and

THEREFORE, the Parties, for good and sufficient consideration hereto acknowledged, hereby agree as follows:

AGREEMENT

1. The COUNTY hereby exercises its option to renew the Agreement for CONTRACTOR to provide the same services at the same cost and terms for the

fiscal year ending June 30, 2008, and CONTRACTOR agrees to provide such services at the same cost and terms.

2. CONTRACTOR shall commence performance on January 10, 2008 for the fiscal year ending June 30, 2008 and end performance upon completion, but no later than January 10, 2009, unless otherwise directed by COUNTY or unless earlier terminated.
3. For the services provided for the fiscal year ended June 30, 2008, in the Agreement's Exhibit A, Statement of Work, the references to June 30, 2007 shall be to June 30, 2008.
4. In Exhibit B, Payment Arrangements, Section A is hereby replaced with the following: "For CONTRACTOR services to be rendered under this contract for the fiscal year ending June 30, 2007, and for the fiscal year ending June 30, 2008, CONTRACTOR shall be paid a contract amount, including cost reimbursements, not to exceed \$128,400.00 per each fiscal year. The total contract amount, including cost reimbursements, is not to exceed \$256,800.00."
5. This Amendment No. 1 may be executed in counterparts, each of which shall be deemed to be an original, and all such counterparts shall together constitute one and the same instrument.
6. All other provisions of the Agreement remain in full force and effect.

[SIGNATURES ON NEXT PAGE]

SIGNATURES

IN WITNESS WHEREOF, each Party has executed this Amendment No. 1 to Agreement for Services of Independent Contractor to be effective on the date executed by COUNTY:

COUNTY OF SANTA BARBARA

By: _____
Chair, Board of Supervisors

Date: _____

ATTEST:
MICHAEL F. BROWN
CLERK OF THE BOARD

CONTRACTOR

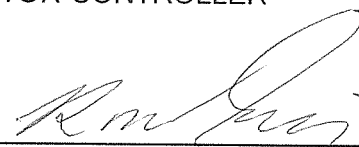
By: _____
Deputy

By: _____
SocSec or TaxID Number: _____

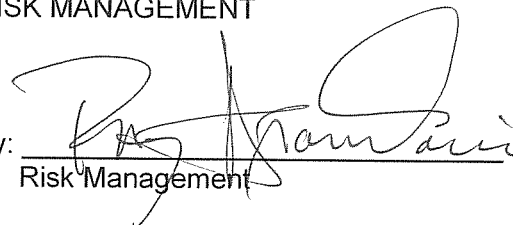
APPROVED AS TO FORM:
STEPHEN SHANE STARK
COUNTY COUNSEL

APPROVED AS TO ACCOUNTING FORM:
ROBERT W GEIS, CPA
AUDITOR-CONTROLLER

By: 
Deputy County Counsel

By: 
Deputy

APPROVED AS TO FORM:
RISK MANAGEMENT

By: 
Risk Management

SIGNATURES

IN WITNESS WHEREOF, each Party has executed this Amendment No. 1 to Agreement for Services of Independent Contractor to be effective on the date executed by COUNTY:

COUNTY OF SANTA BARBARA

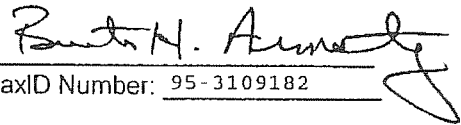
By: _____
Chair, Board of Supervisors

Date: _____

ATTEST:
MICHAEL F. BROWN
CLERK OF THE BOARD

CONTRACTOR

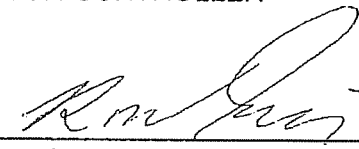
By: _____
Deputy

By: 
SocSec or TaxID Number: 95-3109182

APPROVED AS TO FORM:
STEPHEN SHANE STARK
COUNTY COUNSEL

APPROVED AS TO ACCOUNTING FORM:
ROBERT W GEIS, CPA
AUDITOR-CONTROLLER

By: _____
Deputy County Counsel

By: 
Deputy

APPROVED AS TO FORM:
RISK MANAGEMENT

By: _____
Risk Management

Contract Summary Form: Contract Number : BC - 07 - 117

Complete data below, print, obtain signature of authorized departmental representative, and submit this form (and attachments) to the Clerk of the Board (>\$100,000). If less than (<\$100,000) submit a Purchasing Requisition to the Purchasing Division of General Services. See "online purchasing manual" under General Services, Purchasing, Policies and Procedures. Form not applicable to revenue contracts.

D1. Fiscal Year..... : FY 2007-08
D2. Budget Unit Number (plus -Ship/-Bill codes in paren's) : 061
D3. Requisition Number :
D4. Department Name : Auditor-Controller
D5. Contact Person..... : Robilyn Eggertsen
D6. Phone : 805-568-2134

K1. Contract Type (check one): Personal Service Capital Project/Construction
K2. Brief Summary of Contract Description/Purpose : Professional Auditing Services
K3. Original Contract Amount : \$128,400, plus two 1-year options at same amount
K4. Contract Begin Date : January 16, 2007
K5. Original Contract End Date : January 9, 2008
K6. Amendment History (leave blank if no prior amendments):
Seq# EffectiveDateThisAmndt Amt CumAmndtToDate NewTotalAmt NewEndDate Purpose (2-4 words)
Amendment 1 1/10/2008-1/10/2009 \$128,400 \$128,400 \$256,800 Exercise first 1-yr option
for audit for fiscal year 2007-08
K7. Department Program Number : 2010

B1. Is this a Board Contract? (Yes/No) : Yes
B2. Number of Workers Displaced (if any) : None
B3. Number of Competitive Bids (if any) : Four
B4. Lowest Bid Amount (if bid) : \$100,000 (rejected as incomplete and unresponsive)
B5. If Board waived bids, show Agenda Date..... :
B6. ... and Agenda Item Number..... : #
B7. Boilerplate Contract Text Unaffected? (Yes / or cite ¶¶) : Yes

F1. Encumbrance Transaction Code : N/A
F2. Current Year Encumbrance Amount..... : \$
F3. Fund Number : 0001
F4. Department Number : 061
F5. Division Number (if applicable) : 04
F6. Account Number..... : 7324
F7. Cost Center number (if applicable)..... :
F8. Payment Terms : Per contract schedule

V1. Vendor Numbers (A=auditor; P=purchasing)..... : 006046
V2. Payee/Contractor Name..... : Brown Armstrong Paulden McCown Starbuck Thornburgh &
Keeter Accountancy Corporation
V3. Mailing Address : 4200 Truxtun Avenue, Suite 300
V4. City State (two-letter) Zip (include +4 if known) : Bakersfield, CA 93309
V5. Telephone Number : 661-324-4971
V6. Contractor's Federal Tax ID Number (EIN or SSN) : 95-3109182

Co of SB Std Terms Ver 10-01-01)

Exhibit D – Intentionally Omitted

- V7. Contact Person..... : Burton Armstrong
- V8. Workers Comp Insurance Expiration Date..... : 6/1/2008
- V9. Liability Insurance Expiration Date[s] (*G=ent; P=rofl*) : General 6/1/2008; Professional 1/1/2008
- V10. Professional License Number..... : #1171
- V11. Verified by (*name of County staff*)..... : Robilyn Eggertsen
- V12. Company Type (*Check one*): [] Individual [] Sole Proprietorship [] Partnership [X] Corporation

I certify: information complete and accurate; designated funds available; required concurrences evidenced on signature page.

Date : Authorized Signature Robilyn Eggertsen

CALIFORNIA BOARD OF ACCOUNTANCY

Licensee Name: BROWN ARMSTRONG PAULDEN MCCOWEN STARBUCK
THORNBURGH & KEETER ACCT

License Type: CPA - Corporation

License Number: 1171

License Status: **CLEAR Definition**

Expiration Date: October 31, 2009

Issue Date: October 24, 1979

Address: 4200 TRUXTUN AVE # 300

City: BAKERSFIELD

State: CA

Zip: 93309

County: KERN

Disciplinary Actions/License Restrictions: No

No records returned

This information is updated Monday through Friday - Last updated: DEC-05-2007

Disclaimer

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