

AMENDMENT NO. 1 TO
AGREEMENT FOR SERVICES OF INDEPENDENT CONTRACTOR
BETWEEN THE COUNTY OF SANTA BARBARA AND
BROWN ARMSTRONG ACCOUNTANCY CORPORATION
CONTRACT NO. BC-24-231

RECITALS

WHEREAS, the County of Santa Barbara (“COUNTY”), and Brown Armstrong Accountancy Corporation, (“CONTRACTOR”), collectively the “Parties” and individually “Party”, entered into an Agreement for Services of Independent Contractor (“Agreement”) with a term beginning February 16, 2025; and

WHEREAS, the Agreement provided 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, 2025; and

WHEREAS, Section 4 of the Agreement provides that COUNTY shall have the option to renew the Agreement for the fiscal year ending June 30, 2026, 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 for the fiscal year ending June 30, 2026, and CONTRACTOR agrees to provide such services for the price described in Exhibit B and Attachment B-1 of the Agreement for the fiscal year ending June 30, 2026.
2. CONTRACTOR shall commence performance on February 16, 2026 for the fiscal year ending June 30, 2026 and end performance upon completion, but no later than

February 15, 2027, unless otherwise directed by COUNTY or unless earlier terminated.

3. For the services provided for the fiscal year ended June 30, 2026, in the Agreement's Exhibit A, Statement of Work, the references to June 30, 2025, as amended by Amendment No. 1, shall be to June 30, 2026. Also, in Exhibit A, Section A.(2), for the services pertaining to fiscal year ended June 30, 2026, the first sentence shall be replaced by the following: "CONTRACTOR's audit shall include all funds included in COUNTY's June 30, 2025 Comprehensive Annual Financial Report including additional funds COUNTY may reasonably establish or determine to be included in COUNTY's Comprehensive Annual Financial Report during the year ending June 30, 2026.
4. In the Agreement's Exhibit A, Section 9, the reference (August 2024), as amended by Amendment No. 1, shall be to (July 2025).
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.

ATTEST:

MONA H. MIYASATO
CLERK OF THE BOARD

Signed by:
By: Sheila de la Guerra
0B03E3DDE9EE4AA
Deputy



COUNTY:

Signed by:
By: Bob Nelson
9DD6B7A21FC646A...
CHAIR, BOARD OF SUPERVISORS
Date: 2/4/2026 | 10:07 AM PST

RECOMMENDED FOR APPROVAL:
OFFICE OF THE AUDITOR-CONTROLLER

By: Bobby McArthur
Department Head

CONTRACTOR:
BROWN ARMSTRONG ACCOUNTANCY CORPORATION

By: Lindsey Zimmerman
Authorized Representative
Name: Lindsey Zimmerman
Title: Partner

APPROVED AS TO FORM:

RACHEL VAN MULLEM
COUNTY COUNSEL
By: Rachel Van Mullem
Deputy County Counsel

APPROVED AS TO ACCOUNTING FORM:

BETSY M. SCHAFFER, CPA
AUDITOR-CONTROLLER
By: Betsy M. Schaffer
Deputy

APPROVED AS TO FORM:

Interim
MARISA KAHN
RISK MANAGER
By: Marisa Kahn
Risk Management