



LASSEN COUNTY

Health and Social Services Department

- HSS Administration**
1345 Paul Bunyan Road, Ste B
Susanville, CA 96130
(530) 251 - 8128
- Public Guardian/Administrator**
1345 Paul Bunyan Road, Ste B
Susanville, CA 96130
(530) 251 - 8337
- Housing & Grants**
1445 Paul Bunyan Road, Ste B
Susanville, CA 96130
(530) 251 - 8309
- Behavioral Health**
555 Hospital Lane
Susanville, CA 96130
(530) 251 - 8108
- Public Health**
1445 Paul Bunyan Road, Ste B
Susanville, CA 96130
(530) 251 - 8183
- Community Social Services**
1400 Chestnut Street, Ste A
Susanville, CA 96130

LassenWORKS
1616 Chestnut Street
Susanville, CA 96130
(530) 251 - 8152

Child & Family Services
1600 Chestnut Street
Susanville, CA 96130
(530) 251 - 8277

Adult Services
1400 Chestnut Street, Ste B
Susanville, CA 96130
(530) 251 - 8158

Family Solutions/Wraparound
1400 Chestnut Street, Ste C
Susanville, California 96130
(530) 251 - 8340

Mailing Address:
PO Box 1180
Susanville, California 96130

Date: April, 14, 2026

To: Gary Bridges, Chairman
Lassen County Board of Supervisors

From: Jayson Vial, Agency Director
Lassen County Health and Social Services

Subject: Agreement between Lassen County and CliftonLarsonAllen, LLP, aka CLA, for a Certified Public Accountant to assist in audits with a Maximum amount of \$10,000 and for the term July 1, 2025, through June 30, 2026.

Background:

Lassen County Community Social Services respectfully requests your consideration and approval of an agreement with CliftonLarsonAllen, LLP, aka CLA, a certified public accounting firm.

This agreement will allow Community Social Services to obtain professional accounting and financial services to support departmental operations and ensure compliance with applicable state and federal requirements. CLA brings extensive experience in governmental accounting and auditing, which will assist the department in maintaining accurate financial reporting, strengthening internal controls, and meeting all required deadlines and standards.

Fiscal Impact:

This Agreement will be paid from the Community Social Services Fund/Budgets No. 120/0852.

Action Requested:

- 1) Approve the Agreement with CliftonLarsonAllen, LLP, aka CLA; and 2) Authorize the County Administrative Officer or Designee to execute the Agreement.

**AGREEMENT BETWEEN
LASSEN COUNTY
AND
CLIFTONLARSONALLEN, LLP aka CLA**

THIS Agreement is made between the COUNTY of Lassen, a political subdivision of the State of California (hereinafter "COUNTY") and CliftonLarsonAllen LLP, aka CLA (hereinafter "CONTRACTOR").

WHEREAS COUNTY has a need for a Certified Public Accountant to assist in Audits.

WHEREAS COUNTY seeks a contractor to provide such services; and

WHEREAS CONTRACTOR desires to provide those services.

In consideration of the services to be rendered, the sums to be paid, and each and every covenant and condition contained herein, the parties hereto agree as follows:

1. SERVICES.

The CONTRACTOR shall provide those services described in Attachment "A." CONTRACTOR shall provide said services at the time, place, and in the manner specified in Attachment "A".

2. TERM.

The term of the agreement shall be for the period from July 1, 2025, through June 30, 2026.

3. PAYMENT.

COUNTY shall pay CONTRACTOR for services rendered pursuant to this Agreement at the time and in the amount set forth in Attachment "B". The payment specified in Attachment "B" shall be the only payment made to CONTRACTOR for services rendered pursuant to this Agreement. CONTRACTOR shall submit all billing for said services to COUNTY in the manner specified in Attachment "B".

4. FACILITIES, EQUIPMENT AND OTHER MATERIALS AND OBLIGATIONS OF COUNTY.

CONTRACTOR shall, at its sole cost and expense, furnish all facilities, equipment, and other materials which may be required for furnishing services pursuant to this Agreement.

COUNTY shall:

- a. Provide program consultation and technical assistance to CONTRACTOR.
- b. Monitor and evaluate CONTRACTOR'S performance, expenditures and service levels for compliance with the terms of this Agreement.
- c. Review all invoices submitted by CONTRACTOR for allowable costs and approve for payment as appropriate conditioned in the availability of state funds.

5. ADDITIONAL PROVISIONS.

Those additional provisions unique to this Agreement are set forth in Attachment "C".

6. GENERAL PROVISIONS.

The general provisions set forth in Attachment "D" are part of this Agreement. Any inconsistency between said general provisions and any other terms or conditions of this Agreement shall be controlled by the other terms or conditions insofar as the latter are inconsistent with the general

provisions.

7. DESIGNATED REPRESENTATIVES.

Jayson Vial, Director, Community Social Services, is the designated representative of the COUNTY and will administer this Agreement for the COUNTY. Brianne Wiese, CPA, Principal, is the authorized representative for CONTRACTOR. Changes in the designated representatives shall occur only by advance written notice to the other party.

8. ATTACHMENTS.

All attachments referred to herein are attached hereto and by this reference incorporated herein. Attachments include:

- Attachment A – Services
- Attachment B – Payment
- Attachment C – Additional Provisions
- Attachment D - General Provisions
- Attachment E – Civil Rights Act

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the day first above written.

CONTRACTOR

Dated: 3/23/2026

By: Brianne Wiese
Brianne Wiese, CPA, Principal

COUNTY

Dated: _____

By: _____
Maurice Anderson,
County Administrative Officer

APPROVED AS TO FORM:

Andrew Plett
County Counsel

By: Andrew Plett

ATTACHMENT A
AGREEMENT BETWEEN
LASSEN COUNTY
AND
CLIFTONLARSONALLEN LLP, aka CLA
SCOPE OF SERVICES

Phase 1: Planning

The planning stage is critical to foster a smooth and efficient engagement. The outcomes of this stage will form the basis for our approach to the AUP. During this stage, the engagement team will:

- Discuss the procedures to be applied in response to the All County Letter No. 19-65E
- Consider whether the requested procedures are appropriate to meet the stated objectives
- Establish and document an understanding of the procedures to be performed
- Obtain an understanding of the objectives, the informational needs, and the nature of the documents to be reviewed
- Confirm our understanding of the County's requirements

While planning is a continuous process, we are committed to developing a work plan that outlines our approach and assists our team in meeting your required timeline.

Phase 2: Fieldwork

While conducting our fieldwork, we will utilize our understanding of the County's process for preparing the FNS-209 report. During all phases of fieldwork, the engagement team will be in constant communication with the County's designee. If necessary, we will also advise the County of any unusual circumstances requiring attention.

Phase 3: Reporting

The results of our fieldwork provide the basis for the issuance of our report. All fieldwork will first be reviewed by the manager before being reviewed by the engagement principal. The report will then be reviewed by a quality control principal. After the independent review, we will then circulate a draft to the County management for their approval, after which we will issue the report.

FNS-209 Validation Schedule:

Obtain the system-generated reports and client documentation of the results of comparisons as described in the State of California Health and Human Services Agency Department of Social Services, August 1, 2019, All County Letter (ACL) No. 19-65E, described as Accountability Test 1 (FNS-209) Information.

Trace the system-generated report totals and the amounts reported on each line of the Match quarter FNS-209 report for 2023, 2024, and 2025 to the Excel spreadsheet (or similar documentation) showing the results of the comparison of each line item (lines 3b through 20b) as indicated in procedure one above.

For any comparisons that resulted in corrective action, obtain the corrected system-generated report and/or the corrected FNS-209 report and compare the number of claims and dollar amounts to ensure they agree after the corrective action, as indicated in procedure 1.

Obtain the system-generated reports and client documentation of the results of comparisons as described in the State of California Health and Human Services Agency Department of Social Services, August 1, 2019, All County Letter (ACL) No. 19-65E, described as Accountability Test 2 (FNS-209 Balances).

Trace the system-generated report totals and either the beginning balances (line 3a) or ending balance (line 13) reported on the March quarter FNS-209 report for 2023, 2024, and 2025 to the summary page and tables as indicated in procedure four above.

For any comparisons that resulted in corrective action in procedure four above, obtain the corrected system-generated report and/or the corrected FNS-209 report and confirm that the amounts agree after the corrective action.

END OF ATTACHMENT A

ATTACHMENT B
AGREEMENT BETWEEN
LASSEN COUNTY
AND
CLIFTONLARSONALLEN LLP, aka CLA
PAYMENT

COUNTY shall pay CONTRACTOR as follows:

Year One July 1, 2025 - June 30, 2026						
Scope #	Service Description	Funding Source	Unit Type	Rate	Total # Units	Total
A.1	2023 Validation Year	CSS Admin	Per Completed Validation	\$2,000	1	\$2,000
A.2	2024 Validation Year	CSS Admin	Per Completed Validation	\$2,000	1	\$2,000
A.3	2025 Validation Year	CSS Admin	Per Completed Validation	\$2,000	1	\$2,000
A.4	Misc Fees and Expenses	CSS Admin	Per Occurance	TBD	TDB	\$4,000
1 Year Contract Amount						\$10,000
Maximum Amount						\$10,000

END OF ATTACHMENT B

ATTACHMENT C
AGREEMENT BETWEEN
LASSEN COUNTY
AND
CLIFTONLARSONALLEN LLP, AKA CLA
ADDITIONAL PROVISIONS

CONTRACTOR's services cannot be relied upon to disclose all errors, fraud, or noncompliance with laws and regulations. Except as described in this Agreement or any applicable SOW, CONTRACTOR has no responsibility to identify and communicate deficiencies in COUNTY'S internal controls as part of any services.

Time limitations

Though the parties recognize that the nature of the CONTRACTOR'S services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying any dispute that may arise between COUNTY and CONTRACTOR, the applicable California statutes and law of limitations apply to disputes arising from this agreement. An action to recover on a dispute shall be commenced within these periods ("Limitation Period"), which vary based on the services provided, and may be modified as described in the following paragraph:

Service	Time after the date CONTRACTOR delivers the services or work product
Tax Consulting Services	As governed by applicable California statute of limitations and law.
Tax Return Preparation	As governed by applicable California statute of limitations and law.
Examination, compilation, and preparation services related to prospective financial countyments	As governed by applicable California statute of limitations and law.
Audit, review, examination, agreed upon procedures, compilation, and preparation services other than those related to prospective financial information	As governed by applicable California statute of limitations and law.
All other Services	As governed by applicable California statute of limitations and law.
*pursuant to the SOW on which the dispute is based	

CONTRACTOR will not disclose any of COUNTY'S confidential, proprietary, or privileged information to any person or party, unless COUNTY authorizes CONTRACTOR to do so, it is published or released by COUNTY, it becomes publicly known or available other than through disclosure by CONTRACTOR, or disclosure is required by law, regulation or professional standard. This confidentiality provision does not prohibit CONTRACTOR from disclosing COUNTY's information to one or more of CONTRACTOR's affiliated companies in order to provide services that COUNTY has requested from CONTRACTOR or from any such affiliated company. Any such affiliated company shall be subject to the same restrictions on the use and

disclosure of COUNTY's information as apply to CONTRACTOR. COUNTY also consents to CONTRACTOR's disclosure of information regarding the nature of services CONTRACTOR provide to COUNTY to another independent network member of CLA Global, for the limited purpose of complying with professional obligations regarding independence and conflicts of interest.

The workpapers and files supporting the services CONTRACTOR performs are the sole and exclusive property of CONTRACTOR and constitute confidential and proprietary information. CONTRACTOR does not provide access to its workpapers and files to COUNTY or anyone else in the normal course of Contractor. Unless required by law or regulation to the contrary, CONTRACTOR retain its workpapers and files in accordance with its record retention policy that typically provides for a retention period of seven years. After this period expires, CONTRACTOR's workpapers and files will be destroyed. Furthermore, physical deterioration or catastrophic events may shorten the time CONTRACTOR's records are available. The workpapers and files of CONTRACTOR are not a substitute for COUNTY's records.

Pursuant to authority given by law, regulation or professional standards CONTRACTOR may be requested to make certain workpapers and files available to a regulator for its regulatory oversight purposes. CONTRACTOR will notify COUNTY of any such request, if permitted by law. Access to the requested workpapers and files will be provided to the regulator under the supervision of CONTRACTOR personnel and at a location designated by CONTRACTOR. Furthermore, upon request, CONTRACTOR may provide copies of selected workpapers and files to such regulator. The regulator may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

CONTRACTOR may, at times, utilize external web applications to receive and process information from its clients; however, any sensitive data, including protected health information and personally identifiable information, must be redacted by COUNTY to the maximum extent possible prior to uploading the document or file. In the event that COUNTY is unable to remove or obscure all sensitive data, please contact CONTRACTOR to discuss other potential options for transmitting the document or file.

CONTRACTOR and certain owners of CONTRACTOR are licensed by the California County Board of Accountancy. However, CONTRACTOR has owners not licensed by the California County Board of Accountancy who may provide services under this Agreement. If COUNTY has any questions regarding licensure of the personnel performing services under this Agreement, please do not hesitate to contact CONTRACTOR.

CONTRACTOR regularly aggregates anonymized client data and perform a variety of analyses using that aggregated data. Some of these analyses are published to clients or released publicly. However, CONTRACTOR is always careful to preserve the confidentiality of the separate information that CONTRACTOR obtains from each client, as required by the AICPA Code of Professional Conduct and various laws. COUNTY's acceptance of this Agreement will serve as COUNTY's consent to CONTRACTOR's use of anonymized data in performing and reporting on these cost comparison, performance indicator and/or benchmarking analyses.

CONTRACTOR may, at times, use third-party software applications to perform services under this Agreement. COUNTY acknowledges the software CONTRACTOR may have access to its data.

END ATTACHMENT C

ATTACHMENT D
AGREEMENT BETWEEN
LASSEN COUNTY
AND
CLIFTONLARSONALLEN LLP, AKA CLA

GENERAL PROVISIONS

- D.1 INDEPENDENT CONTRACTOR.** For all purposes arising out of this Agreement, CONTRACTOR shall be: an independent contractor and each and every employee, agent, servant, partner and shareholder of CONTRACTOR (collectively referred to as "The Contractor" shall not be, for any purpose of this Agreement, an employee of COUNTY. Furthermore, this Agreement shall not under any circumstance be construed or considered to be a joint powers agreement as described in California Government Code sections 6000, et seq., or otherwise. As an independent contractor, the following shall apply:
- D.1.1 CONTRACTOR shall determine the method, details and means of performing the services to be provided by CONTRACTOR as described in this Agreement.
 - D.1.2 CONTRACTOR shall be responsible to COUNTY only for the requirements and results specified by this Agreement and, except as specifically provided in this Agreement, shall not be subject to COUNTY's control with respect to the physical actions or activities of CONTRACTOR in fulfillment of the requirements of this Agreement.
 - D.1.3 CONTRACTOR shall be responsible for its own operating costs and expenses, property and income taxes, workers' compensation insurance and any other costs and expenses in connection with performance of services under this Agreement.
 - D.1.4 CONTRACTOR is not, and shall not be, entitled to receive from or through COUNTY, and COUNTY shall not provide or be obligated to provide the CONTRACTOR with workers' compensation coverage, unemployment insurance coverage or any other type of employee or worker insurance or benefit coverage required or provided by any federal, state or local law or regulation for, or normally afforded to, any employee of COUNTY
 - D.1.5 CONTRACTOR shall not be entitled to have COUNTY withhold or pay, and COUNTY shall not withhold or pay, on behalf of the CONTRACTOR any tax or money relating to the Social Security Old Age Pension Program, Social Security Disability Program or any other type of pension, annuity or disability program required or provided by any federal, state or local law or regulation for, or normally afforded to, an employee of COUNTY.
 - D.1.6 CONTRACTOR shall not be entitled to participate in, or receive any benefit from, or make any claim against any COUNTY fringe benefit program including, but not limited to, COUNTY's pension plan, medical and health care plan, dental plan, life insurance plan, or other type of benefit program, plan or coverage designated for, provided to, or offered to COUNTY's employees.
 - D.1.7 COUNTY shall not withhold or pay on behalf of CONTRACTOR any federal, state or local tax including, but not limited to, any personal income tax owed by CONTRACTOR.
 - D.1.8 CONTRACTOR is, and at all times during the term of this Agreement shall represent and conduct itself as, an independent contractor and not as an employee of COUNTY.

D.1.9 CONTRACTOR shall not have the authority, express or implied, to act on behalf of, bind or obligate the COUNTY any way without the written consent of the COUNTY.

D.2 LICENSES, PERMITS, ETC. CONTRACTOR represents and warrants to COUNTY that it has all licenses, permits, qualifications, and approvals of whatsoever nature which are legally required for CONTRACTOR to practice its profession. CONTRACTOR represents and warrants to COUNTY that CONTRACTOR shall, at its sole cost and expense, keep in effect or obtain at all times during the term of this Agreement any licenses, permits, and approvals which are legally required for CONTRACTOR to practice its profession at the time the services are performed.

D.3 CHANGE IN STATUTES OR REGULATIONS. If there is a change of statutes or regulations applicable to the subject matter of this Agreement, both parties agree to be governed by the new provisions, unless either party gives notice to terminate pursuant to the terms of this Agreement.

D.4 TIME. CONTRACTOR shall devote such time to the performance of services pursuant to this Agreement as may be reasonably necessary for the satisfactory performance of CONTRACTOR's obligations pursuant to this Agreement. Neither party shall be considered in default of this Agreement to the extent performance is prevented or delayed by any cause, present or future, which is beyond the reasonable control of the party.

D.5 INSURANCE.

D.5.1 Prior to rendering services provided by the terms and conditions of this Agreement, CONTRACTOR shall acquire and maintain during the term of this Agreement insurance coverage through and with an insurer acceptable to COUNTY, naming the COUNTY and COUNTY's officers, employees, agents and independent contractors as additional insured (hereinafter referred to as "the insurance"). The insurance shall contain the following coverage's:

D.5.1.1 Comprehensive general liability insurance including comprehensive public liability insurance with minimum coverage of One Million Dollars (\$1,000,000) per occurrence and with not less than One Million Dollars (\$1,000,000) aggregate; CONTRACTOR shall insure both COUNTY and CONTRACTOR against any liability arising under or related to this Agreement.

D.5.1.2 During the term of this Agreement, CONTRACTOR shall maintain in full force and effect a policy of professional errors and omissions insurance with policy limits of not less than One Million Dollars (\$1,000,000) per incident and One Million Dollars (\$1,000,000) annual aggregate, with deductible or self-insured portion not to exceed Two Thousand Five Hundred Dollars (\$2,500).

D.5.1.4 Workers' Compensation Insurance coverage for all of CONTRACTOR's employees and other persons for whom CONTRACTOR is responsible to provide such insurance coverage, as provided by Division 4 and 4.5 of the California Labor Code.

D.5.2 The limits of insurance herein shall not limit the liability of the CONTRACTOR hereunder.

D.5.3 In respect to any insurance herein, if the aggregate limit available becomes less than that required above, other excess insurance shall be acquired and maintained immediately. For the purpose of any insurance term of this Agreement, "aggregate limit available" is defined as the total policy limits available for all claims made during the policy period.

CONTRACTOR or its officers, employees, agents, contractors, licensees or servants, including, without limitation, Claims caused by the concurrent negligent act, error or omission, whether active or passive of County Parties. CONTRACTOR shall have no obligation, however, to defend or indemnify County Parties from a Claim if it is determined by a court of competent jurisdiction that such Claim was caused by the sole negligence or willful misconduct of County Parties.

- D.7 CONTRACTOR NOT AGENT.** Except as COUNTY may specify in writing, CONTRACTOR shall have no authority, express or implied, to act on behalf of COUNTY in any capacity whatsoever as an agent. CONTRACTOR shall have no authority, express or implied, pursuant to this Agreement to bind COUNTY to any obligation whatsoever.
- D.8 ASSIGNMENT PROHIBITED.** CONTRACTOR may not assign any right or obligation pursuant to this Agreement. Any attempted or purported assignment of any right or obligation pursuant to this Agreement shall be void and of no legal effect.
- D.9 PERSONNEL.** CONTRACTOR shall assign only competent personnel to perform services pursuant to this Agreement. In the event that COUNTY, in its sole discretion at any time during the term of this Agreement, desires the removal of any person or persons assigned by CONTRACTOR to perform services pursuant to this Agreement, CONTRACTOR shall remove any such person immediately upon receiving written notice from COUNTY of its desire for removal of such person or persons.
- D.10 STANDARD OF PERFORMANCE.** CONTRACTOR shall perform all services required pursuant to this agreement.
- D.11 POSSESSORY INTEREST.** The parties to this Agreement recognize that certain rights to property may create a "possessory interest", as those words are used in the *California Revenue and Taxation Code* (107). For all purposes of compliance by COUNTY with Section 107.6 of the *California Revenue and Taxation Code*, this recital shall be deemed full compliance by the COUNTY. All questions of initial determination of possessory interest and valuation of such interest, if any, shall be the responsibility of the County Assessor and the contracting parties hereto. A taxable possessory interest may be created by this, if created, and the party in whom such an interest is vested will be subject to the payment of property taxes levied on such an interest.
- D.12 TAXES.** CONTRACTOR hereby grants to the COUNTY the authority to deduct from any payments to CONTRACTOR any COUNTY imposed taxes, fines, penalties and related charges which are delinquent at the time such payments under this Agreement are due to CONTRACTOR.
- D.13 TERMINATION.** COUNTY shall have the right to terminate this Agreement at any time by giving notice in writing of such termination to CONTRACTOR. In the event COUNTY gives notice of termination, CONTRACTOR shall immediately cease rendering service upon receipt of such written notice and the following shall apply:
- D.13.1** CONTRACTOR shall deliver to COUNTY all copies of all writings prepared by it pursuant to this agreement which have been paid for in full. The term "writings" shall be construed to mean and include: handwriting, typewriting, printing, photocopying, photographing computer storage medium (tapes, disks, diskettes, etc.) and every other means of recording upon and tangible things, and form of communication or representation, including letters, pictures, sounds, or symbols, or combinations thereof. For the avoidance doubt, writings does not include CONTRACTOR'S workpapers which are proprietary information and access is restricted.

D.13.2 COUNTY shall pay CONTRACTOR the reasonable value of services rendered by

CONTRACTOR to the date of termination pursuant to this Agreement not to exceed the amount documented by CONTRACTOR and approved by COUNTY as work accomplished to date. Further provided, however, COUNTY shall not in any manner be liable for lost profits which might have been made by CONTRACTOR had CONTRACTOR completed the services required by this Agreement. In this regard, CONTRACTOR shall furnish to COUNTY such financial information as in the judgment of the COUNTY is necessary to determine the reasonable value of the services rendered by CONTRACTOR. In the event of a dispute as to the reasonable value of the services rendered by CONTRACTOR, the decision of the COUNTY shall be final. The foregoing is cumulative and does not affect any right or remedy which COUNTY may have in law or equity.

- D.13.3 CONTRACTOR may terminate its services under this Agreement upon thirty (30) working days written notice to the COUNTY, without liability for damages, if CONTRACTOR is not compensated according to the provisions of the Agreement or upon any other material breach of the Agreement by COUNTY, provided that CONTRACTOR has first provided COUNTY with a written notice of any alleged breach, specifying the nature of the alleged breach and providing not less than ten (10) working days within which the COUNTY may cure the alleged breach.
- D.14 OWNERSHIP OF INFORMATION.** All professional and technical information developed under this Agreement and all work sheets, reports, and related data shall become and/or remain the property of COUNTY, and CONTRACTOR agrees to deliver reproducible copies of such documents to COUNTY on completion of the services hereunder. The COUNTY agrees to indemnify and hold CONTRACTOR harmless from any claim arising out of reuse of the information for other than this project.
- D.15 WAIVER.** A waiver by any party of any breach of any term, covenant or condition herein contained or a waiver of any right or remedy of such party available hereunder at law or in equity shall not be deemed to be a waiver of any subsequent breach of the same or any other term, covenant or condition herein contained or of any continued or subsequent right to the same right or remedy. No party shall be deemed to have made any such waiver unless it is in writing and signed by the party so waiving.
- D.16 COMPLETENESS OF INSTRUMENT.** This Agreement, together with its specific references and attachments, constitutes all of the agreements, understandings, representations, conditions, warranties and covenants made by and between the parties hereto. Unless set forth herein, neither party shall be liable for any representations made, express or implied.
- D.17 SUPERSEDES PRIOR AGREEMENTS.** It is the intention of the parties hereto that this Agreement shall supersede any prior agreements, discussions, commitments, representations, or agreements, written or oral, between the parties hereto.
- D.18 ATTORNEY'S FEES.** If any action at law or in equity, including an action for declaratory relief, is brought to enforce or interpret provisions of this Agreement, the prevailing party shall be entitled to reasonable attorney's fees, which may be set by the Court in the same action or in a separate action brought for that purpose, in addition to any other relief to which such party may be entitled.
- D.19 MINOR AUDITOR REVISION.** In the event the Lassen County Auditor's office finds a mathematical discrepancy between the terms of the Agreement and actual invoices or payments, provided that such discrepancy does not exceed one percent (1%) of the Agreement amount, the Auditor's office may make the adjustment in any payment or payments without requiring an amendment to the Agreement to provide for such adjustment. Should the COUNTY or the CONTRACTOR disagree with such adjustment, they reserve the right to contest such adjustment and/or to request corrective

amendment.

D.20 CAPTIONS. The captions of this Agreement are for convenience in reference only and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

D.21 DEFINITIONS. Unless otherwise provided in this Agreement, or unless the context otherwise requires, the following definitions and rules of construction shall apply herein.

D.21.1 Number and Gender. In this Agreement, the neuter gender includes the feminine and masculine, the singular includes the plural, and the word "person" includes corporations, partnerships, firms or associations, wherever the context so requires.

D.21.2 Mandatory and Permissive. "Shall" and "will" and "agrees" are mandatory. "May" is permissive.

D.22 TERM INCLUDES EXTENSIONS. All references to the term of this Agreement or the Agreement Term shall include any extensions of such term.

D.23 SUCCESSORS AND ASSIGNS. All representations, covenants and warranties specifically set forth in this Agreement, by or on behalf of, or for the benefit of any or all of the parties hereto, shall be binding upon and inure to the benefit of such party, its successors and assigns.

D.24 MODIFICATION. No modification or waiver of any provisions of this Agreement or its attachments shall be effective unless such waiver or modification shall be in writing, signed by all parties, and then shall be effective only for the period and on the condition, and for the specific instance for which given.

D.25 COUNTERPARTS. This Agreement may be executed simultaneously and in several counterparts, each of which shall be deemed an original, but which together shall constitute one and the same instrument.

D.26 OTHER DOCUMENTS. The parties agree that they shall cooperate in good faith to accomplish the object of this Agreement and, to that end, agree to execute and deliver such other and further instruments and documents as may be necessary and convenient to the fulfillment of these purposes.

D.27 PARTIAL INVALIDITY. If any term, covenant, condition or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remainder of the provision and/or provisions shall remain in full force and effect and shall in no way be affected, impaired or invalidated.

D.28 VENUE. It is agreed by the parties hereto that unless otherwise expressly waived by them, any action brought to enforce any of the provisions hereof or for declaratory relief hereunder shall be filed and remain in a court of competent jurisdiction in the County of Lassen, State of California.

D.29 CONTROLLING LAW. The validity, interpretation and performance of this Agreement shall be controlled by and construed under the laws of the State of California.

D.30 CALIFORNIA TORT CLAIMS ACT. Notwithstanding any term or condition of the Agreement, the provisions, and related provisions, of the California Tort Claims Act, Division 3.6 of the Government Code, are not waived by COUNTY and shall apply to any claim against COUNTY arising out of any acts or conduct under the terms and conditions of this Agreement.

D.31 TIME IS OF THE ESSENCE. Time is of the essence of this Agreement and each covenant and

term herein.

D.32 AUTHORITY. All parties to this Agreement warrant and represent that they have the power and authority to enter into this Agreement in the names, titles and capacities herein stated and on behalf of any entities, persons, estates or firms represented or purported to be represented by such entity(s), person(s), estate(s) or firm(s) and that all formal requirements necessary or required by any state and/or federal law in order to enter into this Agreement are in full compliance. Further, by entering into this Agreement, neither party hereto shall have breached the terms nor conditions of any other contract or agreement to which such party is obligated, which such breach would have a material effect hereon.

D.33 CORPORATE AUTHORITY. If CONTRACTOR is a corporation or public agency, each individual executing this Agreement on behalf of said corporation or public agency represents and warrants that he or she is duly authorized to execute and deliver this Agreement on behalf of said corporation, in accordance with a duly adopted resolution of the Board of Directors of said corporation or in accordance with the bylaws of said corporation or Board or Commission of said public agency, and that this Agreement is binding upon said corporation or public entity in accordance with its terms. If CONTRACTOR is a corporation, CONTRACTOR shall, within thirty (30) days after execution of this Agreement, deliver to COUNTY a certified copy of a resolution of the Board of Directors of said corporation authorizing or ratifying the execution of this Agreement.

D.34 CONFLICT OF INTEREST.

D.34.1 Legal Compliance. CONTRACTOR agrees at all times in performance of this Agreement to comply with the law of the State of California regarding conflicts of interest, including, but not limited to, Article 4 of Chapter 1, Division 4, Title 1 of the California Government Code, commencing with Section 1090 and Chapter 7 of Title 9 of said Code, commencing with Section 87100, including regulations promulgated by the California Fair Political Practices Commission.

D.34.2 Advisement. CONTRACTOR agrees that if any facts come to its attention which raises any questions as to the applicability of this law, it will immediately inform the COUNTY designated representative and provide all information needed for resolution of the question.

D.34.3 Admonition. Without limitation of the covenants in subparagraphs D.34.1 and D.34.2, CONTRACTOR is admonished hereby as follows:

The statutes, regulations and laws referenced in this provision D.34 include, but are not limited to, a prohibition against any public officer, including CONTRACTOR for this purpose, from making any decision on behalf of COUNTY in which such officer has a direct or indirect financial interest. A violation occurs if the public officer influences or participates in any COUNTY decision which has the potential to confer any pecuniary benefit on CONTRACTOR or any business firm in which CONTRACTOR has an interest of any type, with certain narrow exceptions.

D.35 NONDISCRIMINATION. During the performance of this Agreement, CONTRACTOR shall not unlawfully discriminate against any employee of the CONTRACTOR or of the COUNTY or applicant for employment or for services or any member of the public because of race, religion, color, national origin, ancestry, physical handicap, medical condition, marital status, age or sex. CONTRACTOR shall ensure that in the provision of services under this Agreement, its employees and applicants for employment and any member of the public are free from such discrimination. CONTRACTOR shall comply with the provisions of the Fair Employment and Housing Act (Government Code Section 12900 et seq.). The applicable regulations of the Fair Employment Housing Commission

implementing Government Code Section 12900, set forth in Chapter 5, Division 4 of Title 2 of the California *Administrative Code* are incorporated into this Agreement by reference and made a part hereof as if set forth in full. CONTRACTOR shall also abide by the Federal Civil Rights Act of 1964 and all amendments thereto, and all administrative rules and regulation issued pursuant to said Act. CONTRACTOR shall give written notice of its obligations under this clause to any labor agreement. CONTRACTOR shall include the non-discrimination and compliance provision of this paragraph in all subcontracts to perform work under this Agreement.

- D.36 JOINT AND SEVERAL LIABILITY.** If any party consists of more than one person or entity, the liability of each person or entity signing this Agreement shall be joint and several.
- D.37 TAXPAYER I.D. NUMBER.** The COUNTY shall not disburse any payments to CONTRACTOR pursuant to this Agreement until CONTRACTOR supplies the latter's Taxpayer I.D. Number or Social Security Number (as required on the line under CONTRACTOR's signature on page 2 of this Agreement).
- D.38 NOTICES.** All notices and demands of any kind which either party may require or desire to serve on the other in connection with this Agreement must be served in writing either by personal service or by registered or certified mail, return receipt requested, and shall be deposited in the United States Mail, with postage thereon fully prepaid, and addressed to the party so to be served as follows:

If to "COUNTY":

Jayson Vial, Director
Community Social Services
1400 Chestnut Street
P.O. Box 1180
Susanville, CA 96130

If to "CONTRACTOR":

Brianne Wiese, CPA, Principal
CliftonLarsonAllen, LLP
301 N. Lake Ave
Pasadena, CA 91101

- D.39 THIRD PARTY BENEFICIARIES.** This Agreement is made solely and specifically among and for the benefit of the parties to it, the COUNTY and the CONTRACTOR, and their respective successors and assigns, subject to the express provisions of the agreement relating to successors and assigns, and no other person, including any person receiving placement or services facilitated by the Agreement, has or will have any rights, interest, or claims under this Agreement as a third-party beneficiary or otherwise. This Agreement shall not establish any actionable duty of the COUNTY or COUNTY personnel inuring to any third party or to anyone claiming under or on behalf of such a third party.

END OF ATTACHMENT D

ATTACHMENT E

**AGREEMENT BETWEEN
LASSEN COUNTY
AND
CLIFTONLARSONALLEN LLP, AKA CLA**

**NONDISCRIMINATION IN STATE
AND FEDERALLY ASSISTED PROGRAMS**

**CLIFTONLARSONALLEN LLP, AKA CLA
(HEREINAFTER CALLED THE "AGENCY")**

HEREBY AGREES THAT it will comply with Title VI of the Civil Rights Act of 1964 as amended; Section 504 of the rehabilitation Act of 1973, as amended; the Age Discrimination Act of 1975 as amended; the Food Stamp Act of 1977, as amended, and in particular Section 272.6; Title II of the Americans with Disabilities Act of 1990; Government Code (GC) Section 11135, as amended; California Code of Regulations (CCR) Title 22 Section 98000-98413; Title 24 of the California Code of Regulations, Section 3105A(e); the Dymally-Alatorre Bilingual Services Act; Section 1808 Removal of Barriers to Inter Ethnic Adoption Act of 1996 and other applicable federal and state laws, as well as their implementing regulations [including 45 Code of Federal Regulations (CFR) Parts 80, 84, and 91, 7 CFR Part 15, and 28 CFR Part 42], by ensuring that employment practices and the administration of public assistance and social services programs are nondiscriminatory, to the effect that no person shall because of race, color, national origin, political affiliation, religion, marital status, sex, age, or disability be excluded from participation in or be denied the benefits of, or be otherwise subject to discrimination under any program or activity receiving federal or state assistance; and HEREBY GIVE ASSURANCE THAT it will immediately take any measures necessary to effectuate this agreement.

THIS ASSURANCE is given in consideration of and for the purpose of obtaining any and all federal and state assistance; and THE AGENCY HEREBY GIVES ASSURANCE THAT administrative methods/procedures which have the effect of subjecting individuals to discrimination or defeating the objective of the California Department of Social Services (CDSS) Manual of Policies and Procedures (MPP) Chapter 21, will be prohibited.

BY ACCEPTING THIS ASSURANCE, the agency agrees to compile data, maintain records and submit reports as required, to permit effective enforcement of the aforementioned laws, rules and regulations and permit authorized CDSS and/or federal government personnel, during normal working hours, to review such records, books and accounts as needed to ascertain compliance. If there are any violations of this assurance, CDSS shall have the right to invoke fiscal sanctions or other legal remedies in accordance with Welfare and Institutions Code Section 10605, or Government Code Section 11135-39, or any other laws, or the issue may be referred to the appropriate federal agency for further compliance action and enforcement of this assurance.

THIS ASSURANCE is binding on the agency directly or through contract, license, or other provider services, as long as it receives federal or state assistance; and shall be submitted annually with the required Civil Rights Plan Update.

END OF ATTACHMENT E