

County of Lassen
Auditor

B-2




June 11, 2019

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To: Jeff Hemphill, Chairperson
Lassen County Board of Supervisors

From: Diana Wemple, Auditor

RE: Receive proposal from Price Paige and Company contract for financial statement preparation and audit services from FY 2018/19 thru FY 2022/23.

Recommendation: Approve Third Amendment to current contract with Price Paige and Co. to include FY 2018/19 for \$82,418 and FY2019/20 for \$82,418 with the option to extend for another 3 years.

Discussion: Amending Price Paige and Co. contract will assist with the FY 2018/19 and FY 2019/20 audits being completed timely during the implementation of Tyler Software.

Fiscal Impact: General Fund will initially be responsible for the majority of costs; some costs will be recovered through the cost allocation plan. To be paid out of fund 100-0101.

THIRD AMENDMENT TO AGREEMENT
BY AND BETWEEN
LASSEN COUNTY AND
PRICE PAIGE & COMPANY

THE SECOND AMENDMENT TO AGREEMENT ("Amendment") is made by and between LASSEN COUNTY ("COUNTY") AND PRICE PAIGE & CO. (hereinafter "CONTRACTOR"), who agree as follows:

1. **Recitals:** The Third Amendment is made with reference to the following facts and objectives:

COUNTY and CONTRACTOR have entered into a written Agreement dated June 24, 2013, ("the Agreement") in which CONTRACTOR agreed to provide consultation services as stated in Attachment "A".

WHEREAS County has need to extend this contract to included FY 2018/19 and FY 2019/20 Audits.

WHEREAS Contractor has the expertise to perform these services.

2. **Amendments:** The parties agree to amend the Agreement as follows:

- a. The parties desire to extend the term of the agreement for two additional fiscal years ending June 30, 2019 and June 30, 2020 with the option to extend the contract for another three years. Therefore, the first sentence of Paragraph 2 is deleted and replaced with the following"

"The term of the agreement shall be for the period of June 1, 2013 through May 31, 2021."

- b. The parties desire to modify Attachment B to read "Total annual contract amounts shall in no event exceed \$82,418 for FY 2018/19 and \$82,418 for FY 2019/20."

3. **Payment:** Payment is contingent of the Board of Supervisors approval of funds.

4. **Effectiveness of this Agreement:** Except as set forth in this Second Amendment, all provisions of the agreement dated June 24, 2013, First Amendment dated April 19, 2016 and Second Amendment dated October 14, 2016 shall remain unchanged and in full force and effect.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the dates shown opposite their respective signatures.

CONTRACTOR
Price Paige & Company

Dated _____

By: _____
Fausto Hinojosa, CPA, CFE

COUNTY
County of Lassen

Dated _____

By: _____
Richard Egan
County Administrative Officer

Approved as to form:

By:  5-22-19
Robert M. Burns
Lassen County Council



**Lassen County
Board of Supervisors
Minute Order**

Tuesday, May 14, 2019

LASSEN COUNTY SUPERVISORS:

DISTRICT 1 - CHRIS GALLAGHER; DISTRICT 2 - DAVID TEETER - VICE CHAIRMAN; DISTRICT 3 - JEFF HEMPHILL - CHAIRMAN; DISTRICT 4 - AARON ALBAUGH; DISTRICT 5 - TOM HAMMOND

9:00 A.M. CALL TO ORDER

Present: Supervisors Gallagher, Teeter, Hemphill, Albaugh and Hammond. Also Present: Deputy County Administrative Officer (CAO) Tony Shaw, County Counsel Robert Burns and Deputy Clerk of the Board Michele Yderraga.

County Administrative Officer Richard Egan was absent by pre-arrangement.

Present: 5 - Jeff Hemphill, David Teeter, Aaron Albaugh, Chris Gallagher and Tom Hammond

Excuse: 0

AUDITOR'S OFFICE

CONTRACT

SUBJECT: Receive the proposal from Price Paige and Co for audit services for Fiscal Year (FY) 2018/19 thru FY 2022/23 audits.

FISCAL IMPACT: Budgeted out Fund/Budget Unit No. 100-0101, costs included in the countywide cost allocation plan.

ACTION REQUESTED: Authorize staff to amend contract with Price Paige and Co. for FY 2018/19 and FY 2019/20 Audits, with the option to extend another 3 years at the Boards discretion or provide direction to staff.

Auditor Diana Wemple explained to the Board that this contract would go out for bid, however due to the transitioning of programs within the Auditors office it was in the best interest of the county to continue service with Price Paige and Co. Brief discussion was held.

A motion was made by Supervisor Hammond, seconded by Supervisor Teeter, that this Action Item be approved. The motion carried by the following vote:

Aye: 5 - Hemphill, Teeter, Albaugh, Gallagher and Hammond

County of Lassen County)
State of California) ss.

I, Michele Yderraga, Deputy Clerk of the Board of the Board of Supervisors, County of Lassen, State of California, do hereby certify the foregoing to be a full, true and correct copy of the minute order of said Board of Supervisors on above date.

IN TESTIMONY WHEREOF, I have hereunto set my hand, and affixed the Official Seal of the said Board of Supervisors this 20th day of May, 2019.

By  Deputy Clerk of the Board, County of Lassen, Board of Supervisors