



SUMMARY REPORT

Agenda Date: 12/14/2021

To: Board of Directors of the Sonoma County Agricultural Preservation and Open Space District

Department or Agency Name(s): Agricultural Preservation and Open Space District

Staff Name and Phone Number: Julie Mefferd, 565-7368

Vote Requirement: Majority

Supervisory District(s): Countywide

Title:

Audit Services Agreement

Recommended Action:

Authorize the General Manager of the Sonoma County Agricultural Preservation and Open Space District (District) to execute a professional services agreement with Maze & Associates Accounting Corporation (Maze and Associates) for \$174,829 for annual audit services through FY 2023/24, with option to extend through FY 2025/26.

Executive Summary:

The Sonoma County Agricultural Preservation and Open Space District (Ag + Open Space) elects to have an annual independent audit to ensure the public that funds are spent appropriately and in accordance with Measure F and all applicable laws and regulations. Ag + Open Space conducted a competitive procurement process, and selected Maze & Associates Accounting Corporation (Maze & Associates) to perform these services for the period of Fiscal Year 2021/22 through Fiscal Year 2023/24 with the option to extend to Fiscal Year 2025/26.

Discussion:

In October 2021 Ag + Open Space issued a Request for Proposals (RFP) coordinated by the Sonoma County General Services-Purchasing Division. The RFP was sent to 557 suppliers registered in the County of Sonoma Supplier Portal, 2,309 subscribers to the County of Sonoma's govdelivery.com RFP email list, and 97 supplier email addresses provided by Ag + Open Space. The RFP was advertised on the Ag + Open Space website and the County Purchasing website. A total of 5 entities submitted proposals for this RFP. Using a set of selection criteria, an evaluation committee comprised of internal Ag + Open Space staff, the Sonoma County Auditor - Controller - Treasurer - Tax Collector (ACTTC) staff, and Fiscal Oversight Commissioners independently reviewed each of the proposals, scored each according to the pre-established criteria, and selected the vendor most capable of providing the identified services. Maze & Associates submitted a responsive proposal that clearly addressed the needs of Ag + Open Space and thoughtfully responded to the elements described in the RFP. Based on these factors and Maze & Associates qualifications and experience, the firm was selected for audit services. Maze & Associates was unanimously recommended by the evaluation committee.

The proposed scope of work requires Maze & Associates to express an opinion on the fair presentation of Ag + Open Space's financial statements in conformity with generally accepted accounting principles. The financial statements are to be presented in accordance with all current Governmental Accounting Standards Board pronouncements, as well as any subsequent pronouncements over the course of the agreement term. In addition to the annual audit procedures, Ag + Open Space is contracting for (1) Single Audit reporting on Federal Funds received, when applicable, and (2) annual review of the Operations and Maintenance Fund transactions for compliance with Measure F and the Initial Public Access and Operations and Maintenance Policy adopted on February 6, 2016.

On April 7, 2014 the Auditor-Controller-Treasurer-Tax Collector released Internal Audit No 3305 which established the beginning balance for the Operations and Maintenance Fund. This fund accounts for the activity pertaining to the 10% of Measure F sales tax funds available for Initial Public Access Operations and Maintenance on recreational properties. The internal audit reviewed transactions from its inception on July 1, 2007 through June 30, 2013. An annual audit process has been adopted since 2013 to assure continuing compliance with Measure F. This process includes a report generated by Ag + Open Space's auditors and detailed review by a committee of the Fiscal Oversight Committee.

Audits are to be performed in accordance with generally accepted auditing standards, the standards set forth for financial audits by the Governmental Accounting Standards Board and the American Institute of Certified Public Accountants, the standards set forth for financial audits in the General Accounting Office's (GAO) Government Auditing Standards (2018 Revision), the provisions of the federal Single Audit Act of 1984 (amended in 1996) and U.S. Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards at 2 CFR 200 (Uniform Guidance).

Ag + Open Space proposes a service agreement (on file with the Clerk of the Board) with Maze & Associates for annual audit services totaling \$174,829, for annual audits through fiscal year June 30, 2024 with the option to extend two years for annual audits through fiscal year June 30, 2026.

Prior Board Actions:

FISCAL SUMMARY

Expenditures	FY 21-22 Adopted	FY 22-23 Projected	FY 23-24 Projected
Budgeted Expenses	\$32,930	\$33,918	\$34,935
Additional Appropriation Requested			
Total Expenditures	\$32,930	\$33,918	\$34,935
Funding Sources			
General Fund/WA GF			

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State/Federal			
Fees/Other	\$32,930	\$33,918	\$34,935
Use of Fund Balance			
Contingencies			
Total Sources	\$32,930	\$33,918	\$34,935

Narrative Explanation of Fiscal Impacts:

The costs associated with this contract will be paid from the Ag + Open Space's Measure F sales tax revenue. First year costs total \$32,930, with an annual increase of 3 percent, for a 3-year total of \$101,783; and a five-year total of \$174,829. There are adequate appropriations in the Fiscal Year 21-22 budget and appropriations will be made in future years for this contractual obligation.

Staffing Impacts:			
Position Title (Payroll Classification)	Monthly Salary Range (A-I Step)	Additions (Number)	Deletions (Number)

Narrative Explanation of Staffing Impacts (If Required):

Attachments:

Related Items "On File" with the Clerk of the Board:

1. Professional Service Agreement with Maze & Associates