



Legislation Text

File #: 2022-0500, **Version:** 1

To: Sonoma County Board of Supervisors

Department or Agency Name(s): Auditor-Controller-Treasurer-Tax Collector

Staff Name and Phone Number: Tasha Houweling 707-565-3583

Vote Requirement: Majority

Supervisorial District(s): Countywide

Title:

Audit Services for County Enterprise and Other Funds

Recommended Action:

Approve and authorize the Auditor-Controller-Treasurer-Tax Collector (ACTTC) to execute a five-year agreement for audit services with Piseni & Brinker, LLP with two one-year options to extend for a total amount not to exceed \$1,059,200; and delegate authority to the ACTTC to execute amendments up to 10% of total contract amount for additional audit services.

Executive Summary:

The Client Accounting division of ACTTC provides full service accounting to many County departments. Included in these services are coordination and oversight of required financial statement and similar audits for many County enterprise and other funds. With the current seven-year agreement reaching end of term, the ACTTC is requesting the Board approve and delegate authority to the ACTTC to execute a new five-year agreement for audit services with Piseni & Brinker, LLP with two one-year options to extend in an amount not to exceed \$1,059,200. Additionally, the ACTTC is requesting delegated authority to execute amendments up to 10% of total contract within term of agreement.

Discussion:

On February 25, 2022, the Request for Proposal (RFP) for Audit Services for County Enterprise and Other Funds was posted on the County's Supplier Portal to perform audits and compliance reports as listed below:

1. Airport Enterprise Fund- Annual Financial Statement Audit and Annual Report on Compliance for the Passenger Facility Charge Program and Report on Internal Control Over Compliance
2. Northern Sonoma County Air Pollution Control District- Biennial Financial Statement Audit
3. Refuse Disposal Enterprise Fund - Annual Financial Statement Audit
4. Salmon Creek Water District - Annual Financial Statement Audit
5. Sonoma County Energy Independence Program - Annual Financial Statement Audit
6. Sonoma County Transit Local Transportation Fund - Annual Financial Statement Audit
7. Sonoma County Transit Transportation Project Fund - Annual Financial Statement Audit, Annual Audit as related to Federal Awards, Audit of Compliance Requirements imposed by California Transportation Development Act
8. Treasury Investment Pool - Annual Examination of Compliance

The event closed on March 24, 2022, with sealed bids received from three proposers: Pimenti & Brinker, LLP; Michael A Celentano, CPA; and Maze and Associates.

A selection committee including representatives from ACTTC and Transportation and Public Works evaluated and rated the proposals. The following criteria were used to score:

1. Experience, qualifications, and expertise delivering audit services for entities of similar size and complexity
2. Quality of work as verified by references
3. Costs relative to the scope of the services
4. Demonstrated ability to perform the services described
5. Demonstrated history of providing similar services to comparable entities in local government (preferably within the State of California)
6. Willingness to accept the County's contract terms
7. Local firm preference

The rater's scores were combined and averaged to determine the firm with the highest score. Due to incomplete submittal, Michael A Celentano, CPA was deemed unresponsive and was not scored by the committee. Both Pimenti & Brinker, LLP and Maze and Associates were deemed qualified to perform the audits, and Pimenti & Brinker, LLP received local firm preference consideration. The committee determined that Pimenti & Brinker, LLP would best serve the audit needs as identified in the RFP.

Unforeseen circumstances may arise during the term of this audit services contract, such as required implementation of new accounting and reporting standards, or need for additional audits to be performed with similar scope. The ACTTC therefore requests authorization to execute contract amendments for up to 10% of the contract amount for additional work that may arise during the contract term. Additionally, the five-year term, with two one-year options to extend, is consistent with prior contract terms for audit services.

Strategic Plan:

n/a

Prior Board Actions:

4/28/15: BOS authorized ACTTC to execute agreement with Pimenti & Brinker, LLC for audit services.

FISCAL SUMMARY

Expenditures	FY 21-22 Adopted	FY22-23 Projected	FY 23-24 Projected
Budgeted Expenses	0	\$156,000	\$131,300
Additional Appropriation Requested			
Total Expenditures	\$0	\$156,000	\$131,300
Funding Sources			
General Fund/WA GF			
State/Federal			
Fees/Other	\$0	\$156,000	\$131,300

Use of Fund Balance			
Contingencies			
Total Sources	\$0	\$156,000	\$131,300

Narrative Explanation of Fiscal Impacts:

Appropriations included in FY22-23 Requested Budget: \$156,000; and to be included in future years as follows: FY23-24: \$131,300, FY24-25: \$160,700, FY25-26: \$135,600, FY26-27: \$165,500. If authorized, FY27-28: \$139,600, and FY26-27: \$170,500. Note: Northern Sonoma County Air Pollution Control District audits only performed biennially.

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

Narrative Explanation of Staffing Impacts (If Required):

n/a

Attachments:

Agreement

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

None.