



**County of El Dorado**  
OFFICE OF AUDITOR-CONTROLLER

**JOE HARN, CPA**  
Auditor-Controller

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**BOB TOSCANO**  
Assistant Auditor-Controller

September 27, 2021

County of El Dorado  
Board of Supervisors  
330 Fair Lane  
Placerville, CA 95667

**TITLE:** Perpetual Agreement with Hinderliter, deLlamas & Associates

Dear Board Members:

**RECOMMENDATION:** The Auditor-Controller and the Chief Administrative Officer (CAO) are recommending the Board authorize the continuation and utilization of the perpetual agreement between Hinderliter, deLlamas & Associates (HdL) and El Dorado County.

**REASONS FOR RECOMMENDATION:** The Auditor-Controller administers one (1) agreement for service that does not have a stated contract term, thus renewing automatically from year to year. Pursuant to Board Policy C-17, departments must obtain authorization from the Board of Supervisors, initially, and on an annual basis, to utilize any contract that does not have a stated contract term.

Under this agreement, HdL provides specialized services to the County. HdL has the unique ability to provide a combination of report preparation, data analysis necessary to effectively manage the County's sales tax base, and to recover revenues erroneously allocated to other jurisdiction and allocation pools. HdL has in place programs, equipment, and personnel to deliver this sales tax service.

**FISCAL IMPACT:** The cost of the contract varies based on sales and/or use tax received by the County as a result of audit and recovery work performed by the Contractor. Costs are offset with sales tax revenue that would otherwise have not been received.

**CLERK OF THE BOARD FOLLOW UP ACTION:** None

Sincerely,

A handwritten signature in blue ink, appearing to read "Joe Harn".

Joe Harn  
Auditor-Controller

A handwritten signature in blue ink, appearing to read "Don Ashton".

Don Ashton  
Chief Administrative Officer