



County of El Dorado
OFFICE OF AUDITOR-CONTROLLER

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March 13, 2026

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

TITLE: Perpetual Agreement with Hinderliter, deLlamas & Associates

Dear Board Members:

RECOMMENDATION: 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: 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,

Joe Harn
Auditor-Controller

Sue Phillips
Chief Administrative Officer