

**AGREEMENT FOR SERVICES #631-S1411
AMENDMENT I**

This Amendment I to that Agreement #631-S1411, is made and entered into by and between County of El Dorado, a political subdivision of the State of California (hereinafter referred to as “County”), and Goodell, Porter, Sanchez & Bright, LLP, a Limited Liability Partnership, duly qualified to conduct business in the State of California, whose principal place of business is 7801 Folsom Boulevard, Suite 301, Sacramento, CA 95826, (hereinafter referred to as “Consultant”).

RECITALS

WHEREAS, Consultant has been engaged by County to provide financial audit services for the County of El Dorado Emergency Medical Services Agency in accordance with Agreement for Services #631-S1411 dated June 24, 2014, incorporated herein and made by reference a part hereof; and

WHEREAS, Consultant has represented to County that it is specially trained, experienced, expert and competent to perform the special services required hereunder and County has determined to rely upon such representations; and

WHEREAS, responsibility for oversight of this Agreement #631-S1411 is being transitioned from the Chief Administrative Office to the Health and Human Services Agency, thereby amending **Article XXIII – Administrator**; and

WHEREAS, the parties hereto have mutually agreed to extend the term and increase the maximum obligation of Agreement for Services #631-S1411, thereby amending **Article II – Term**, and **Article III – Compensation for Service**, and adding **Exhibit B – Letter of Engagement** dated November 3, 2014;

NOW THEREFORE, the parties do hereby agree that Agreement for Services #631-S1411 shall be amended a first time as follows:

1) Article II “Term” shall be amended in its entirety to read as follows:

ARTICLE II

Term: This Agreement shall be effective April 16, 2014 through June 30, 2017.

2) Article III – “Compensation for Services” shall be amended in its entirety to read as follows:

ARTICLE III

Compensation for Services: For services provided herein, County agrees to pay Consultant a lump sum upon completion of each audit and within thirty (30) days following County’s receipt and approval of invoices identifying services rendered. The billing rate for each audit shall be as follows:

Description	Fiscal Year Audited	Amount
El Dorado County Emergency Services Authority (JPA)	2013-14	\$35,000
JPA	2014-15	\$35,000
California Tahoe Emergency Services Operations Authority (CAL TAHOE)	2013-14	\$25,000
CAL TAHOE	2014-15	\$30,000
CAL TAHOE	2015-16	\$30,000
Total		\$155,000

For additional services, if authorized, County agrees to pay Consultant monthly in arrears and within thirty (30) days following the County’s receipt and approval of itemized invoice(s) identifying services rendered. The billing rates for additional services shall be:

Title	Hourly Rate
Partner	\$250
Manager	\$130
Senior Staff	\$120
Junior Staff	\$70
Administration	\$30

The maximum obligation of this Agreement shall not exceed \$70,000 for the services described in Exhibit A, and \$85,000 for the services described in Exhibit B, attached hereto, and incorporated by reference herein. Fees for additional services authorized by Contract Administrator shall be in addition to this amount.

3) Article XXIII – “Administrator” shall be amended in its entirety to read as follows:

ARTICLE XXXIII

Administrator: The County Officer or employee with responsibility for administering this Agreement is Lori Walker, Chief Fiscal Officer, Health and Human Services Agency, or successor.

Except as herein amended, all other parts and sections of that Agreement #631-S1411 shall remain unchanged and in full force and effect.

REQUESTING CONTRACT ADMINISTRATOR CONCURRENCE:

By: 
James Robbins, Program Manager II
Health and Human Services Agency

Dated: 1/16/15

REQUESTING DEPARTMENT HEAD CONCURRENCE:

By: 
Don Ashton, M.P.A., Director
Health and Human Services Agency

Dated: 1/24/2015

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IN WITNESS WHEREOF, the parties hereto have executed this First Amendment to that Agreement for Services #631-S1411 on the dates indicated below.

-- COUNTY OF EL DORADO --

Dated: _____

By: _____
Brian Veerkamp, Chair
Board of Supervisors
"County"


ATTEST:
James S. Mitrisin
Clerk of the Board of Supervisors

By: _____
Deputy Clerk

Dated: _____

-- CONSULTANT --

GOODELL, PORTER, SANCHEZ & BRIGHT, LLP

By:  _____
John L. Goodell
Certified Public Accountant
Managing Partner
"Consultant"

Dated: 1/27/15

kgf

EXHIBIT B
Letter of Engagement



CERTIFIED
PUBLIC
ACCOUNTANTS

ROBERT L. GOODSELL, CPA
VIRGINIA K. GOODSELL, CPA
EVANSHY A. SANCHEZ, CPA
SUZY H. BRUGEL, CPA
ROBERT L. CAKOFF, CPA
MICHELLE M. HANSSON, CPA

November 3, 2014

Lori Walker, Chief Fiscal Officer
Health and Human Services Agency
County Of El Dorado
3057 Briw Road, Suite A
Placerville, CA 95667

We are pleased to respond to your request for a proposal to perform the fiscal year ending June 30, 2014 audit for the California Tahoe Emergency Services Operations Authority (JPA.) We are writing this letter to describe the services we will provide and to explain the California Tahoe Emergency Services Operations Authority's responsibilities regarding the audit of the JPA for the year ended June 30, 2014.

We will audit the financial statements of the California Tahoe Emergency Services Operations Authority for the year ended June 30, 2014. Our audit will be performed in accordance with generally accepted auditing standards, the standards for financial and compliance audits contained in the U.S. General Accounting Office (GAO) *Government Auditing Standards* and the State controller's Minimum Audit Requirements for California Special Districts.

The document we submit to you will include the following additional information that will not be subjected to the auditing procedures applied in our audit of the financial statements:

1. Management's Discussion and Analysis

Audit Objectives

The objective of our audit is the expression of an opinion as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the additional information when considered in relation to the financial statements taken as a whole. The objective also includes reporting on -

- Internal control related to the financial statements and compliance with the provisions of applicable laws, regulations, contracts, agreements and grants, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

The report on internal control and compliance will include a statement that the report is intended for the information and use of the Board of Directors and management and is not intended to be and should not be used by anyone other than these specified parties.

Our audit will be conducted in accordance with U.S. generally accepted auditing standards; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and will include tests of accounting records and other procedures we consider necessary to enable us to express such an opinion and to render the required reports. If our opinion on the financial statements is other than unqualified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or to issue a report as a result of this engagement.

EXHIBIT B Letter of Engagement

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Management Responsibilities

Management is responsible for establishing and maintaining internal controls, include monitoring ongoing activities; for the selection and application of accounting principles; for the fair presentation in the financial statements of the financial position of the California Tahoe Emergency Services Operations Authority and the respective changes in net assets in conformity with U.S. generally accepted accounting principles. Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein.

You are responsible for management decisions and functions. As part of the audit, we will prepare a draft of your financial statements, and related notes. In accordance with *Government Auditing Standards*, you will be required to review and approve those financial statements prior to their issuance and have a responsibility to be in a position in fact and appearance to make an informed judgment on those financial statements. Further, you are required to designate a qualified management-level individual to be responsible and accountable for overseeing our services.

Management is responsible for making all financial records and related information available to us, including identifying significant vendor relationships in which the vendor has the responsibility for program compliance and for the accuracy and completeness of that information. Management's responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants.

Audit Procedures – General

An audit includes examining, on tests basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgments about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of law or government regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

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Audit Procedures - General (Concluded)

Because an audit is designed to provide reasonable, but not absolute assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have direct and material effect on the financial statements. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that comes to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include test of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Audit Procedures - Internal Controls

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of California Tahoe Emergency Services Operations Authority's compliance with applicable laws and regulations and the provisions of contracts and agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Audit Administration, Fees and Other

At the conclusion of the engagement, we will provide a copy of our report to the California Tahoe Emergency Services Operations Authority.

The audit documentation of this engagement is the property of Goodell, Porter, Sanchez & Bright, LLP, and constitutes confidential information. If requested, access to such workpapers will be provided under the supervision of Goodell, Porter, Sanchez & Bright, LLP's personnel.

The audit documentation for this engagement will be retained for a minimum of five years after the date the auditor's report is issued. If we are aware that a pass-through entity, or auditee is contesting an audit finding, we will contact the party (ies) contesting the audit finding for guidance prior to destroying the workpapers.

EXHIBIT B
Letter of Engagement

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We agree our fees will not exceed \$30,000 for the year ended June 30, 2014. We would prefer a three year engagement and agree our fees will not exceed \$25,000, \$30,000 and \$30,000 for the audits of years ended June 30, 2014, 2015 and 2016 respectively, if you approve this three year proposal below. If we determine additional procedures not explained in this letter are necessary to perform the audit, we will discuss them with you in advance. Additional work for these services will be billed at our standard hourly billing rates plus direct out of pocket expenses:

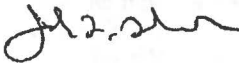
Partner	\$250
Manager	\$130
Senior Staff	\$120
Junior Staff	\$70
Administration	\$30

We will submit a bill for our services when the audit is complete.

We appreciate the opportunity to be of service to the California Tahoe Emergency Services Operations Authority and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please indicate below your preference for a one (1) year or three (3) year engagement, sign the enclosed copy and return it to us.

Very truly yours,

GOODELL, PORTER, SANCHEZ & BRIGHT, LLP



John L. Goodell
Certified Public Accountant

RESPONSE:

This letter correctly sets forth the understanding of the California Tahoe Emergency Services Operations Authority.

By: _____

Title: _____

Date: _____

We are signing for the ____ 1 year engagement ____ 3 year engagement

JLG: mh