

# Lance, Soll & Lunghard, LLP

## Audit Services for the Examination of Annual Financial Statements

### AGREEMENT FOR SERVICES #8966

**THIS AGREEMENT**, made and entered into by and between the County of El Dorado, a political subdivision of the State of California (hereinafter referred to as "County"), and Lance, Soll & Lunghard, LLP, a limited liability partnership duly qualified to conduct business in the State of California, whose principal place of business is 203 North Brea Boulevard, Suite 203, Brea, California, and whose local address is 2151 River Plaza Drive, Suite 150, Sacramento, California 95833 (hereinafter referred to as "Contractor").

### RECITALS

**WHEREAS**, County has determined that it is necessary to obtain a contractor to assist its Chief Administrative Office in providing audit services for the examination of annual financial statements;

**WHEREAS**, Contractor has represented to County that it is specially trained, experienced, is an expert, and competent to perform the special services described in ARTICLE I Scope of Work; that it is an independent and bona fide business operation, advertises and holds itself as such, is in possession of a valid business license, and is customarily engaged in an independently established business that provides similar services to others; and County relies upon those representations;

**WHEREAS**, it is the intent of the parties hereto that such services be in conformity with all applicable state and local laws;

**WHEREAS**, County has determined that the provision of such services provided by Contractor are necessary to protect against a conflict of interest or to ensure independent and unbiased findings where there is a need for an outside perspective as authorized by El Dorado County Ordinance 5116, Title 3, Chapter 3.13, Section 3.13.030(F), El Dorado County Charter, Section 210(b)(6) and/or Government Code Section 31000;

**WHEREAS**, on July 24, 2024, Contractor was formally awarded competitive Request for Proposals (RFP) 24-0058 to provide audit services for the examination of annual financial statements;

**NOW, THEREFORE**, County and Contractor mutually agree as follows:

### ARTICLE I

**Scope of Work:** Contractor is engaged in the business of doing the services and tasks required under this Agreement, including those services and tasks that are identified in Exhibit A, marked "Scope of Work," incorporated herein and made by reference a part hereof, and those services and tasks that are reasonably necessary for the completion of the work identified in the Scope of Work.

Contractor agrees to furnish, at Contractor's own cost and expense, all personnel, subcontractors, tools, vehicles, equipment, materials, and services necessary to provide audit services for the examination of annual financial statements for the fiscal years ending June 30, 2024, 2025, 2026, and 2027 and 2028 at the option of the County. Services shall include, at a minimum, those tasks as identified in Exhibit A, and those services and tasks that are reasonably necessary for the completion of the work identified in the Scope of Work. Contractor shall complete those services and tasks in accordance with Exhibit B, marked "Cost Proposal," incorporated herein and made by reference a part hereof.

Contractor's receipt of the fully executed Agreement shall serve as Contractor's authorization to begin and perform the services listed herein. No payment will be made for any work performed prior to the execution of this Agreement, and no payment will be made for amounts in excess of the not-to-exceed amount of this Agreement unless County and Contractor mutually agree to amend this Agreement prior to the performance of such services.

In addition to the specific services identified in Exhibit A, this Agreement may also include additional scope of work items or Contingency Work for Additional Program Single Audits. Such Contingency Work may supplement, expand, or otherwise modify the Scope of Work or may include tasks that are deemed critical by County's Contract Administrator to the furtherance of the project. Before proceeding with any work concerning Contingency Work under this Agreement, the parties shall identify the specific services to be provided for each assignment. The specific services for each Contingency Services work assignment shall be determined at a meeting, by email, or telephone conference between Contractor and County's Contract Administrator, or designee, to discuss the needs, applicable standards, required deliverables, specific Contractor staff, and subcontractors, if applicable. Within an agreed timeframe as determined by County's Contract Administrator, following the meeting or telephone conference, Contractor shall provide County's Contract Administrator with a written scope of work, a schedule including a list of tasks with completion dates, a target completion date for the overall scope of work, and a not-to exceed cost itemization to complete the work (resulting in a Work Order), which shall require written approval, authorization, and written notification to proceed from County's Contract Administrator, prior to commencement of the work. The Contractor shall not perform any additional services for Contingency Work without prior written approval of and issuance of a written Work Order by County's Contract Administrator.

Deliverables shall be submitted via electronic file and Contractor shall produce the file using Microsoft Office (MS) 365 applications (specifically, MS Word, MS PowerPoint, and MS Excel). Signed reports shall be submitted in Adobe portable document format (PDF). All deliverables shall be submitted in the language, format and design that are compatible with and completely transferable to County's computer, and that are acceptable to County's Contract Administrator. Newer versions of software may be used, and other types of software used for analytical purposes may be authorized if approved in advance of the submittal by County's Contract Administrator. Contractor shall submit all deliverables to County's Contract Administrator in accordance with completion time schedules identified in this Agreement. Failure to submit the required deliverables in the format required may be grounds for termination of the Agreement, as provided in ARTICLE XV, Default, Termination, and Cancellation, herein.

Contractor shall perform the services and tasks required under this Agreement in a safe, professional, skillful, and workmanlike manner. Contractor is responsible for ensuring that its employees, as well as any subcontractor if applicable, perform the services and tasks required under this Agreement accordingly. All of the services included in the Scope of Work are the responsibility of Contractor unless specifically described as a task or item of work to be provided by County. Contractor shall be responsible for the supervision, administration, and work performed by any subcontractor for services rendered under this Agreement. County shall have no right of control over the manner in which work is to be done and shall, therefore, not be charged with responsibility of preventing risk to Contractor or its employees, agents, associates, representatives, or subcontractors.

## **ARTICLE II**

**Term:** This Agreement shall become effective upon final execution by both parties hereto and shall expire three (3) years thereafter. County has the option to extend the term of this Agreement by one (1) additional two (2) year period. The option will be exercised (if at all) by County giving written notice to Contractor at least thirty (30) days prior to the expiration of the term.

## **ARTICLE III**

**Compensation for Services:** For services provided herein, including any deliverables that may be identified herein, County agrees to pay Contractor upon the satisfactory completion and County's acceptance of work, in arrears. Payment shall be made within forty-five (45) days following County's receipt and approval of invoices identifying the services rendered.

For the purposes hereof, the billing rates shall be in accordance with Exhibit C, marked "Rate Schedule," incorporated herein and made by reference a part hereof.

For the purposes of budgeting the services listed on Exhibit A, the billing amounts are identified in Exhibit B. In no event shall the total not-to-exceed amount of the Agreement be exceeded.

Subcontractor's services, other outside services, and other direct costs, including but not limited to, printing, delivery charges, and copying costs, authorized herein shall be invoiced at Contractor's cost, without markup, for the services rendered. Rates and fees, included in such direct costs, will require prior authorization from County's Contract Administrator or successor. Any invoices that include subcontractor services shall be accompanied by backup documentation to substantiate Contractor's costs for the services being billed on those invoices.

The total amount of this Agreement shall not exceed \$440,300, inclusive of all work of subcontractors, and all costs, taxes, and expenses.

Invoices shall follow the format specified by County and shall reference this Agreement number both on their faces. Contractor shall attach copies of any progress reports required under the provisions of Article V, Progress Reports, herein, that relate to the services being billed, as backup documentation to any invoices submitted for payment under the terms of this Agreement. Copies of documentation attached to invoices shall reflect Contractor's charges for the specific services billed on those invoices. Invoices shall be mailed to County at the following address:

County of El Dorado  
Chief Administrative Office  
330 Fair Lane  
Placerville, California 95667

Attn: Alison Winter  
Principal Management Analyst

or to such other location as County directs.

In the event that Contractor fails to deliver, in the format specified, the deliverables and progress reports required by this Agreement, County at its sole option may delay the payment for the period of time of the delay, cease all payments until such time as the required deliverables or progress reports are received, or proceed as set forth below in ARTICLE XV, Default, Termination, and Cancellation, herein.

#### **ARTICLE IV**

**Taxes:** Contractor certifies that as of today's date, it is not in default on any unsecured property taxes or other taxes or fees owed by Contractor to County. Contractor agrees that it shall not default on any obligations to County during the term of this Agreement.

#### **ARTICLE V**

**Progress Reports:** Contractor shall submit written progress reports to County's Contract Administrator at intervals that are commensurate with the requirements of the items of work and tasks being performed and based upon a mutually agreeable schedule. At a minimum, Contractor shall submit progress reports once per month. Contractor shall prepare the reports in a sufficiently detailed manner for County's Contract Administrator to determine if Contractor is performing to expectations and is on schedule to provide the services and deliverables described in the Scope of Work, to provide communication of interim findings, and to afford occasions for airing difficulties or special circumstances encountered so that remedies can be developed. County shall review the report to ensure that Contractor's services and deliverables adhere to current County requirements applicable to the project as determined by County's Contract Administrator, and Contractor shall modify its work if the County's Contract Administrator determined it is necessary to meet current County requirements applicable to the project. Contractor shall include in a progress report a description of the tasks and work performed, including a description of any deliverables submitted during the reporting period; and the anticipated tasks, work, and deliverables proposed for the subsequent reporting period. Any invoices submitted by Contractor for payment under the terms of this Agreement shall include copies of the progress reports that relate to the services being billed on those invoices.

#### **ARTICLE VI**

**Ownership of Data:** Upon completion or earlier termination of all services under this Agreement, ownership and title to all reports, documents, plans, maps, specifications, estimates, compilations, photographs, videos, and any and all other materials or data produced or obtained as part of this Agreement will automatically be vested in County without restriction or limitation on their use, and no further agreement will be necessary to transfer ownership to County, with the exception of audit workpapers, which are proprietary in nature

and owned by the Contractor. Copies may be made for Contractor's records but shall not be furnished to others without prior written authorization from County's Contract Administrator. Such deliverables shall be deemed works made for hire and all rights in copyright therein shall be retained by County. Contractor shall furnish County all necessary copies of data, including data stored in electronic format, needed to complete the review and approval process of the services and deliverables provided under this Agreement.

## **ARTICLE VII**

**Standards for Work:** Services rendered under this Agreement shall be performed in accordance with the applicable standards, which include the following:

- A. Generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants;
- B. Standards applicable to financial audits contained in Government Auditing Standards, issued by the Controller General of the United States;
- C. The provisions of the Single Audit Act Amendments of 1996;
- D. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments and Not-for-Profit Organizations.

## **ARTICLE VIII**

**Changes to Agreement:** This Agreement may be amended by mutual consent of the parties hereto. Said amendments shall become effective only when in writing and fully executed by duly authorized officers of the parties hereto.

## **ARTICLE IX**

**Contractor to County:** It is understood that the services provided under this Agreement shall be prepared in and with cooperation from County and its staff. It is further understood that this Agreement does not create an exclusive relationship between County and Contractor, and Contractor may perform similar work or services for others. However, Contractor shall not enter into any agreement with any other party or provide any information in any manner to any other party, that would conflict with Contractor's responsibilities or hinder Contractor's performance of services hereunder, unless County's Contract Administrator, in writing, authorizes that agreement or sharing of information.

## **ARTICLE X**

**Confidentiality:** Contractor and any subcontractors authorized under this Agreement shall maintain the confidentiality and privileged nature of all records, including billing records, together with any knowledge therein acquired, in accordance with all applicable state and federal laws and regulations, as they may now exist or may hereafter be amended or changed. Contractor, and all Contractor's staff, employees, and representatives, including any subcontractors authorized herein, shall not use or disclose, directly, or indirectly at any time, any said confidential information, other than to County's Chief Administrative Office, Facilities Division or to such other person with County's consent for the purpose of, and in the performance of, this Agreement. This confidentiality provision shall survive after the expiration or earlier termination of this Agreement.

## **ARTICLE XI**

**Assignment and Delegation:** Contractor is engaged by County for its unique qualifications and skills as well as those of its personnel. Contractor shall not subcontract, delegate, or assign services to be provided, in whole or in part, to any other person or entity without prior written consent of County. County may, at its sole discretion, through its Contract Administrator, authorize Contractor to utilize subcontractors for services performed in ARTICLE I, Scope of Work, for the particular tasks, work and deliverables pursuant to this Agreement. Said authorization and approval shall be sought and obtained by Contractor prior to subcontractors' commencement of any work under this Agreement. Specific subcontractors shall be authorized pursuant to this Agreement. Contractor shall require each subcontractor, to the extent of the work to be performed by the subcontractor, to be bound to Contractor by the terms of this Agreement and to assume toward Contractor all of the obligations and responsibilities that Contractor, by this Agreement, assumes toward County.

## **ARTICLE XII**

**Independent Contractor:** The parties intend that an independent contractor relationship will be created by this contract. Contractor is, and shall be at all times, deemed independent and shall be wholly responsible for the manner in which it performs services required by the terms of this Agreement. Contractor exclusively assumes responsibility for acts of its employees, agents, affiliates, and subcontractors, if any are authorized herein, as they relate to the services or work to be performed under this Agreement during the course and scope of their employment by Contractor. Those persons will be entirely and exclusively under the direction, supervision, and control of Contractor.

County may designate the tasks to be performed and the results to be accomplished under this Agreement, provide information concerning the work or services, approve or disapprove the final work product and/or services provided, and set deadlines for the completion of the work or services, but County will not control or direct the manner, means, methods, or sequence in which Contractor performs the work or services for accomplishing the results. Contractor understands and agrees that Contractor lacks the authority to bind County or incur any obligations on behalf of County.

Contractor, including any subcontractor or employees of Contractor, shall not receive, nor be eligible for, any benefits County provides for its employees, including, but not limited to, vacation pay, paid holidays, life insurance, health insurance, social security, disability insurance, pension, or 457 plans. Contractor shall not receive, nor be eligible for, workers' compensation, including medical and indemnity payments. County is not responsible for withholding, and shall not withhold, Federal Income Contribution Act amounts or taxes of any kind from any payments which it owes Contractor. Contractor shall not be subject to the work schedules or vacation periods that apply to County employees.

Contractor shall be solely responsible for paying its employees, and for withholding Federal Income Contribution Act amounts and other taxes, workers' compensation, unemployment compensation, medical insurance, life insurance, or any other benefit that Contractor provides for its employees.

Contractor acknowledges that it has no authority to bind the County or incur any obligations on behalf of the County with regard to any matter and shall not make any agreements or representations on the County's behalf.

### **ARTICLE XIII**

**Fiscal Considerations:** The parties to this Agreement recognize and acknowledge that County is a political subdivision of the State of California. As such, County is subject to the provisions of Article XVI, section 18 of the California Constitution and other similar fiscal and procurement laws and regulations and may not expend funds for products, equipment, or services not budgeted in a given fiscal year. It is further understood that in the normal course of County business, County will adopt a proposed budget prior to a given fiscal year, but that the final adoption of a budget does not occur until after the beginning of the fiscal year.

Notwithstanding any other provision of this Agreement to the contrary, County shall give notice of cancellation of this Agreement in the event of adoption of a proposed budget that does not provide for funds for the services, products, or equipment subject herein. Such notice shall become effective upon the adoption of a final budget, which does not provide funding for this Agreement. Upon the effective date of such notice, this Agreement shall be automatically terminated, and County released from any further liability hereunder.

In addition to the above, should the Board of Supervisors during the course of a given year for financial reasons reduce or order a reduction in the budget for any County department for which services were contracted to be performed, pursuant to this paragraph in the sole discretion of County, this Agreement may be deemed to be canceled in its entirety subject to payment for services performed prior to cancellation.

### **ARTICLE XIV**

**Audit by California State Auditor:** Contractor acknowledges that if total compensation under this Agreement is greater than \$10,000.00, this Agreement is subject to examination and audit by the California State Auditor for a period of three (3) years, or for any longer period required by law, after final payment under this Agreement, pursuant to Government Code section 8546.7. In order to facilitate these potential examinations and audits, Contractor shall maintain, for a period of at least three (3) years, or for any longer period required by law, after final payment under the Agreement, all books, records, and documentation necessary to demonstrate performance under the Agreement.

### **ARTICLE XV**

#### **Default, Termination, and Cancellation:**

- A. 1. Termination by Default: If either party becomes aware of an event of default, that party shall give written notice of said default to the party in default (notice) that shall state the following:
  - a. The alleged default and the applicable Agreement provision, and
  - b. That the party in default has ten (10) days upon receiving the notice to cure the default (Time to Cure).

If the party in default does not cure the default within ten (10) days of the Time to Cure, then such party shall be in default and the party giving notice may terminate the Agreement by issuing a Notice of Termination. The party giving notice may extend the Time to Cure at their discretion. Any extension of Time to Cure must be

in writing, prepared by the party in default for signature by the party giving notice, and must specify the reason(s) for the extension and the date in which the extension of Time to Cure expires.

2. If County terminates this Agreement, in whole or in part, for default:

- a. County reserves the right to procure the goods or services, or both, similar to those terminated, from other sources and Contractor shall be liable to County for any excess costs for those goods or services. County may deduct from any payment due, or that may thereafter become due to Contractor, the excess costs to procure from an alternate source.
- b. County shall pay Contractor the sum due to Contractor under this Agreement prior to termination, unless the cost of completion to County exceeds the funds remaining in the Agreement. In which case the overage shall be deducted from any sum due Contractor under this Agreement and the balance, if any, shall be paid to Contractor upon demand.
- c. County may require Contractor to transfer title and deliver to County any completed work under the Agreement.

3. The following shall be events of default under this Agreement:

- a. Failure by either party to perform in a timely and satisfactory manner any or all of its obligations under this Agreement.
  - b. A representation or warranty made by Contractor in this Agreement proves to have been false or misleading in any respect.
  - c. Contractor fails to observe and perform any covenant, condition or agreement on its part to be observed or performed under this Agreement, unless County agrees, in writing, to an extension of the time to perform before that time period expires.
  - d. A violation of ARTICLE XXII, Conflict of Interest.
- B. Bankruptcy: County may terminate this Agreement immediately in the case of bankruptcy, voluntary or involuntary, or insolvency of Contractor.
- C. Ceasing Performance: County may terminate this Agreement immediately in the event Contractor ceases to operate as a business or otherwise becomes unable to substantially perform any term or condition of this Agreement.
- D. Termination or Cancellation without Cause: County may terminate this Agreement in whole or in part, for convenience upon thirty (30) calendar days' written Notice of Termination. If such termination is effected, County will pay for satisfactory services rendered before the effective date of termination, as set forth in the Notice of Termination provided to Contractor, and for any other services that County agrees, in writing, to be necessary for contract resolution. In no event, however, shall County be obligated to pay more than the total amount of the Agreement. Upon receipt of a Notice of Termination, Contractor shall promptly discontinue all services affected, as of the effective date of termination set forth in such Notice of Termination, unless the Notice directs otherwise.

**ARTICLE XVI**

**Notice to Parties:** All notices to be given by the parties hereto shall be in writing and served by depositing same in the United States Post Office, postage prepaid and return receipt requested. Notices to County shall be in duplicate and addressed as follows:

To County:

With a copy to:

County of El Dorado  
Chief Administrative Office  
330 Fair Lane  
Placerville, California 95667

County of El Dorado  
Chief Administrative Office  
Procurement and Contracts Division  
330 Fair Lane  
Placerville, California 95667

Attn.: Alison Winter  
Principal Management Analyst

Attn.: Michele Weimer, MPA, CPPO  
Procurement and Contracts Manager

or to such other location as County directs.

Notices to Contractor shall be addressed as follows:

Lance, Soll & Lunghard, LLP  
2151 River Plaza Drive, Suite 150  
Sacramento, California 95833

Attn.: Brandon Young, Partner

or to such other location as Contractor directs.

**ARTICLE XVII**

**Change of Address:** In the event of a change in address for Contractor's principal place of business, Contractor's Agent for Service of Process, or Notices to Contractor, Contractor shall notify County in writing as provided in ARTICLE XVI, Notice to Parties. Said notice shall become part of this Agreement upon acknowledgment in writing by County's Contract Administrator, and no further amendment of the Agreement shall be necessary provided that such change of address does not conflict with any other provisions of this Agreement.

**ARTICLE XVIII**

**Indemnity:** To the fullest extent permitted by law, Contractor shall defend at its own expense, indemnify, and hold the County harmless, its officers, employees, agents, and volunteers, against and from any and all liability, claims, suits, losses, damages, or expenses of every name, kind and description, including attorney's fees and costs incurred, brought for, or on account of, injuries to or death of any person, including but not limited to workers, County employees, and the public, or damage to property, or any economic or consequential losses, which are claimed to or in any way arise out of or are connected with the acts or omissions of Contractor or its officers, agents, or employees in rendering the services, operations, or performance hereunder, except for liability, claims, suits, losses, damages or expenses

arising from the active negligence, sole negligence, or willful acts of the County, its officers and employees, or as expressly prescribed by statute. This duty of Contractor to indemnify and save County harmless includes the duties to defend set forth in Civil Code section 2778.

The insurance obligations of Contractor are separate, independent obligations under the Agreement, and the provisions of this defense and indemnity are not intended to modify nor should they be construed as modifying or in any way limiting the insurance obligations set forth in the Agreement.

Nothing herein shall be construed to seek indemnity in excess of that permitted by Civil Code section 2782, et seq. In the event any portion of this Article is found invalid, the Parties agree that this Article shall survive and be interpreted consistent with the provisions of Civil Code section 2782, et seq.

#### **ARTICLE XIX**

**Insurance:** Contractor shall provide proof of a policy of insurance satisfactory to County's Risk Management Division and documentation evidencing that Contractor maintains insurance that meets the following requirements:

- A. Full Workers' Compensation and Employers' Liability Insurance covering all employees of Contractor as required by law in the State of California.
- B. Commercial General Liability Insurance (providing scope of coverage equivalent to ISO policy form CG 00 01) of not less than \$1,000,000 combined single limit per occurrence for bodily injury and property damage and a \$2,000,000 aggregate limit. County, including, without limitation, its officers, officials, employees, and volunteers shall be named as an additional insured on ISO form CG 2010 1185, or its equivalent.
- C. Automobile Liability Insurance of not less than \$1,000,000 is required in the event motor vehicles are used by Contractor in performance of the Agreement.
- D. In the event Contractor is a licensed professional or professional contractor and is performing professional services under this Agreement, Professional Liability Insurance is required with a limit of liability of not less than \$1,000,000.
- E. Contractor shall furnish a certificate of insurance satisfactory to County's Risk Management Division as evidence that the insurance required above is being maintained.
- F. The insurance will be issued by an insurance company acceptable to County's Risk Management Division or be provided through partial or total self-insurance likewise acceptable to the Risk Management Division.
- G. Contractor agrees that the insurance required herein shall be in effect at all times during the term of this Agreement. In the event said insurance coverage expires at any time or times during the term of this Agreement, Contractor agrees to provide at least thirty (30) days prior to said expiration date, a new certificate of insurance evidencing insurance coverage as provided for herein for not less than the remainder of term of the Agreement, or for a period of not less than one (1) year. New certificates of insurance are subject to

the approval of Risk Management and Contractor agrees that no work or services shall be performed prior to the giving of such approval. In the event Contractor fails to keep in effect at all times insurance coverage as herein provided, County may, in addition to any other remedies it may have, terminate this Agreement upon the occurrence of such event.

- H. The certificate of insurance must include the following provisions stating that:
1. The insurer will not cancel the insured's coverage without thirty (30) days prior written notice to County; and
  2. The County of El Dorado, its officers, officials, employees, and volunteers are included as additional insured, on an additional insured endorsement, but only insofar as the operations under this Agreement are concerned. This provision shall apply to the general liability policy.
- I. Contractor's insurance coverage shall be primary insurance in respect to County, its officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by County, its officers, officials, employees, or volunteers shall be in excess of Contractor's insurance and shall not contribute with it.
- J. Any deductibles or self-insured retentions must be declared to and approved by County. At the option of County, either: The insurer shall reduce or eliminate such deductibles or self-insured retentions in respect to County, its officers, officials, employees, and volunteers; or Contractor shall procure a bond guaranteeing payment of losses and related investigations, claim administration, and defense expenses.
- K. Any failure to comply with the reporting provisions of the policies shall not affect coverage provided to County, its officers, officials, employees, or volunteers.
- L. The insurance companies shall have no recourse against the County of El Dorado, its officers, and employees or any of them for payment of any premiums or assessments under any policy issued by any insurance company.
- M. Contractor's obligations shall not be limited by the foregoing insurance requirements and shall survive the expiration of this Agreement.
- N. In the event Contractor cannot provide an occurrence policy, Contractor shall provide insurance covering claims made as a result of performance of this Agreement for not less than three (3) years following completion of performance of this Agreement.
- O. The certificate of insurance shall meet such additional standards as may be determined by the contracting County department, either independently or in consultation with County's Risk Management Division as essential for protection of County.
- P. Contractor shall ensure that all subcontractors authorized pursuant to this Agreement shall maintain workers' compensation, general liability, automobile liability, and professional liability insurance as specified above and shall provide County with proof of same if requested.

## **ARTICLE XX**

**Force Majeure:** Neither party will be liable for any delay, failure to perform, or omission under this Agreement that is due to any cause that it is beyond its control, not due to its own negligence, and cannot be overcome by the exercise of due diligence. In that event, the affected party will:

1. Promptly give written notice to the other of the fact that it is unable to so perform and the cause(s) that is beyond its control.
2. Once the cause(s) has ceased, provide written notice to the other party and immediately resume its performance under this Agreement.

For purposes of this Article, "cause that is beyond its control" includes labor disturbances, riots, fires, earthquakes, floods, storms, lightning, epidemics, war, disorders, hostilities, expropriation or confiscation of properties, failure of and delays by carriers, interference by civil or military authorities, whether legal or de facto, and whether purporting to act under some constitution, decree, or law, or otherwise, or acts of God.

## **ARTICLE XXI**

**Waiver:** No failure on the part of the parties to exercise any rights under this Agreement, and no course of dealing with respect to any right hereunder, shall operate as a waiver of that right, nor shall any single or partial exercise of any right preclude the exercise of any other right. The remedies herein provided are cumulative and are not exclusive of any other remedies provided by law.

## **ARTICLE XXII**

**Conflict of Interest:** The parties to this Agreement have read and are aware of the provisions of Government Code section 1090, et seq. and the Political Reform Act of 1974 (section 87100, et seq.), relating to conflict of interest of public officers and employees. Individuals who are working for Contractor and performing work for County and who are considered to be consultant within the meaning of 2 California Code of Regulations section 18700.3, as it now reads or may thereafter be amended, are required to file a statement of economic interest in accordance with County's Conflict of Interest Code. County's Contract Administrator shall at the time this Agreement is executed make an initial determination whether or not the individuals who will provide services or perform work pursuant to this Agreement are consultants within the meaning of the Political Reform Act and County's Conflict of Interest Code. Statements of economic interests are public records subject to disclosure under the California Public Records Act.

Contractor covenants that during the term of this Agreement neither it, nor any officer or employee of the Contractor, has or shall acquire any interest, directly or indirectly, in any of the following:

1. Any other contract connected with, or directly affected by, the services to be performed by this Agreement.
2. Any other entities connected with, or directly affected by, the services to be performed by this Agreement.

3. Any officer or employee of County that are involved in this Agreement.

If Contractor becomes aware of a conflict of interest related to this Agreement, Contractor shall promptly notify County of the existence of that conflict, and County may, in its sole discretion, immediately terminate this Agreement by giving written notice of termination specified in ARTICLE XV, Default, Termination, or Cancellation.

Pursuant to Government Code section 84308 (SB 1439, the Levine Act), Contractor shall complete and sign the attached Exhibit D, marked "California Levine Act Statement," incorporated herein and made by reference a part hereof, regarding campaign contributions by Contractor, if any, to any officer of County.

## **ARTICLE XXIII**

### **Nondiscrimination:**

- A. County may require Contractor's services on projects involving funding from various state and/or federal agencies, and as a consequence, Contractor and its subcontractors, if any, shall comply with all applicable nondiscrimination statutes and regulations during the performance of this Agreement including but not limited to the following: Contractor and its employees, subcontractors, and representatives shall not unlawfully discriminate against any employee or applicant for employment because of race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, genetic information, military and veteran status of any person, marital status, age, sex, gender, gender identity, gender expression, or sexual orientation. Contractor and its subcontractors shall, unless exempt, comply with the applicable provisions of the Fair Employment and Housing Act (Government Code section 12900, et seq.) and applicable regulations promulgated thereunder (2 California Code of Regulations section 11000, et seq.); the applicable regulations of the Fair Employment and Housing Commission implementing Government Code section 12990, set forth in Subchapter 5 of Chapter 5 of Division 4 of Title 2 of the California Code of Regulations incorporated into this Agreement by reference and made a part hereof as if set forth in full; and Title VI of the Civil Rights Act of 1964, as amended. Contractor and its employees and representatives shall give written notice of their obligations under this clause as required by law.
- B. Where applicable, Contractor shall include these nondiscrimination and compliance provisions in any of its agreements that affect or are related to the services performed herein.
- C. Contractor's signature executing this Agreement shall provide any certifications necessary under the federal laws, the laws of the State of California, including but not limited to Government Code section 12990 and 2 California Code of Regulations section 11102.

## **ARTICLE XXIV**

**California Residency (Form 590):** If Contractor is a California resident, Contractor must file a State of California Form 590, certifying its California residency or, in the case of a limited liability company or corporation, certifying that it has a permanent place of business in California. Contractor will be required to submit a Form 590 prior to execution of this

Agreement, or County shall withhold seven (7) percent of each payment made to Contractor during the term of this Agreement. This requirement applies to any agreement/contract exceeding \$1,500.

#### **ARTICLE XXV**

**County Payee Data Record Form:** All independent contractors or corporations providing services to County who do not have a Department of the Treasury Internal Revenue Service Form W-9 (Form W-9) on file with County must file a County Payee Data Record Form with County.

#### **ARTICLE XXVI**

**Business License:** County's Business License Ordinance provides that it is unlawful for any person to furnish supplies or services or transact any kind of business in the unincorporated territory of El Dorado County without possessing a County business license unless exempt under County Ordinance Code section 5.08.070. Contractor warrants and represents that it and any of its subcontractors employed under this agreement shall comply with all of the requirements of County's Business License Ordinance, where applicable, prior to beginning work under this Agreement and at all times during the term of this Agreement.

#### **ARTICLE XXVII**

**Licenses:** Contractor hereby represents and warrants that Contractor and any of its subcontractors employed under this Agreement has all the applicable licenses, permits, and certifications that are legally required for Contractor and its subcontractors to practice its profession or provide the services or work contemplated under this Agreement in the State of California. Contractor and its subcontractors shall obtain or maintain said applicable licenses, permits, or certificates in good standing throughout the term of this Agreement.

Contractor must have and retain an active California Board of Accountancy license during the full term of this Agreement.

In addition, Contractor hereby represents and warrants that Contractor and any of its subcontractors employed under this Agreement has all the applicable licenses, permits, and certifications that are legally required for Contractor and its subcontractors to practice its profession or provide the services or work contemplated under this Agreement in the State of California. Contractor and its subcontractors shall obtain or maintain said applicable licenses, permits, or certificates in good standing throughout the term of this Agreement.

#### **ARTICLE XXVIII**

**California Forum and Law:** Any dispute resolution action arising out of this Agreement, including, but not limited to, litigation, mediation, or arbitration, shall be brought in El Dorado County, California, and shall be resolved in accordance with the laws of the State of California.

#### **ARTICLE XXIX**

**Contract Administrator:** The County Officer or employee with responsibility for administering this Agreement is Sue Hennike, Assistant Chief Administrative Officer, Chief Administrative Office, or successor.

### **ARTICLE XXX**

**Authorized Signatures:** The parties to this Agreement represent that the undersigned individuals executing this Agreement on their respective behalf are fully authorized to do so by law or other appropriate instrument and to bind upon said parties the obligations set forth herein.

### **ARTICLE XXXI**

**Electronic Signatures:** Each party agrees that the electronic signatures, whether digital or encrypted, of the parties included in this Agreement, are intended to authenticate this writing and to have the same force and effect as manual signatures. Electronic Signature means any electronic visual symbol or signature attached to or logically associated with a record and executed and adopted by a party with the intent to sign such record, including facsimile or email electronic signatures, pursuant to the California Uniform Electronic Transactions Act (Civil Code sections 1633.1 to 1633.17) as amended from time to time.

### **ARTICLE XXXII**

**Partial Invalidity:** If any provision, sentence, or phrase of the Agreement is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remaining provisions, sentences, and phrases will continue in full force and effect without being impaired or invalidated in any way.

### **ARTICLE XXXIII**

**No Third-Party Beneficiaries:** Nothing in this Agreement is intended, nor will be deemed, to confer rights or remedies upon any person or legal entity not a party to this Agreement.

### **ARTICLE XXXIV**

**Counterparts:** This Agreement may be executed in one or more counterparts, each of which shall be an original and all of which together shall constitute one and the same instrument.

### **ARTICLE XXXV**

**Entire Agreement:** This document and the documents referred to herein or exhibits hereto are the entire Agreement between the parties, and they incorporate or supersede all prior written or oral agreements or understandings.

**IN WITNESS WHEREOF**, the parties hereto have executed this Agreement on the dates indicated below.

**-- COUNTY OF EL DORADO --**

By: \_\_\_\_\_

Dated: \_\_\_\_\_

Purchasing Agent  
Chief Administrative Office  
"County"

**-- LANCE, SOLL & LUNGHARD, LLP --**

By: *Brandon Young*  
Brandon Young (Aug 22, 2024 11:34 PDT)

Dated: 08/22/2024

Brandon Young  
Partner  
"Contractor"

# Lance, Soll & Lunghard, LLP

## Exhibit A

### Scope of Work

Contractor shall immediately begin preliminary audit work for the audit of the fiscal year ending June 30, 2024. Thereafter, the audit schedule for subsequent years will be determined by Contractor and the Auditor-Controller's Office. Services shall include, at a minimum:

#### **Annual Financial Statement Audit**

Contractor shall conduct an audit of County's basic financial statements in accordance with the Generally Accepted Accounting Principles (GAAP) in the United States of America for the fiscal years ending June 30, 2024, 2025, 2026, and 2027 and 2028 if County exercises the two (2) year term extension option. The funds included in the audit of County's basic financial statements consist of the following:

- General Fund
- Special Revenue Funds
- Debt Service Fund
- Capital Project Funds
- Proprietary Funds (internal service and enterprise funds)
- Trust and Agency Funds

Contractor shall provide annual entrance conferences, progress reporting, and exit conferences. Scheduled meetings will be determined by County as needed upon full execution of the Agreement. Entrance Conferences shall be scheduled with County Auditor-Controller, County Chief Administrative Officer, as well as all key finance department personnel and department heads. The purpose of entrance conferences shall be to discuss prior audit problems and the interim work to be performed. These meetings shall also be used to establish overall liaison(s) for the audit(s) and to make arrangements for workspace and other needs of Contractor.

Contractor shall provide written regular status updates jointly to the Auditor-Controller and Chief Administrative Officer during the audit fieldwork period, summarizing the progress of the audit. Any significant concerns and/or delays in obtaining information that require management attention or recommendations for immediate corrective action by departments shall be communicated by Contractor in the bi-weekly status reports.

#### **Phase 1: Planning and Strategy**

Contractor shall:

- Gain an understanding of the operation of County, including any changes in its organization, management style, and internal and external factors influencing the operating environment.

- Identify significant account and accounting applications, critical audit areas, significant provisions of laws and regulations and relevant controls over operations.
- Determine the likelihood of effective Information Systems (IS) – related controls.
- Perform a preliminary overall risk assessment.
- Establish a timetable for the fieldwork phase of the audit.
- Determine protocol for using Interactive Data Extraction and Analysis (IDEA) to facilitate timely receipt and analysis of reports from management.
- Compile an initial comprehensive list of items to be prepared by County and establish mutually agreed upon deadlines.

## **Phase 2: Systems Evaluation**

Contractor shall:

- Gain an understanding of the internal control structure of County for financial accounting and relevant operations.
- Identify control objectives for each type of control that is material to the financial statements.
- Gain an understanding of the relevant control policies and procedures that effectively achieve the control objectives.
- Determine the nature, timing, and extent of control testing and perform tests of controls.
- Test the following key internal controls:
  - Electronic data, including general and application controls reviews and various user controls.
  - Financial reporting and compliance with laws and regulations.

## **Phase 3: Testing and Analysis**

Contractor shall:

- Perform substantive testing based on the results of internal control tests.
- After identifying individually significant or unusual items, decide on the audit approach for the remaining balance of items by considering tolerable error and audit risk. This may include:
  - Testing a sample of the remaining balance.
  - Lowering the previously determined threshold for individually significant items to increase the percent coverage of the account balance.
  - Applying analytical procedures to the remaining balance.

## **Phase 4: Reporting and Follow-up**

Reports to management will include oral and/or written reports, including the following deliverables:

1. Independent Auditor's Report on County's basic financial statements, including an "in-relation-to" opinion on the combining and individual fund financial statements and schedules that are presented as part of the County's basic financial statements.
2. Independent Auditor's Report on Compliance for Each Major Federal Program, Report on Internal Control over Compliance, and Report on the Schedule of Expenditures of Federal Awards Required by the *Uniform Guidance*.
3. Contractor's written opinion on the fair presentation of County's basic financial statements, including the combining and individual fund financial statements, in accordance with accounting standards generally accepted in the United States of America GAAP for the fiscal years ending June 30, 2024, 2025, 2026, and 2027 and 2028 if County exercises the two (2) year term extension option, at the discretion of the County.
4. A Management Letter, prepared in accordance with SAS No. 114, which shall include any findings and recommendations regarding internal controls, including significant deficiencies and/or material weaknesses. A significant deficiency is a control deficiency, or combination of deficiencies, that adversely affects County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of County's financial statements that is more than inconsequential will not be prevented or detected. A material weakness is a significant deficiency, or a combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected. Management letters shall be addressed to County's Chief Administrative Officer.
5. A Written Communication to Those Charged with Governance which shall include Contractor's responsibility under generally accepted auditing standards in the United States of America, changes in significant accounting policies or their application, unusual transactions, management judgments and accounting estimates, significant audit adjustments, other information in documents containing audited financial statements, disagreements with County, County's consultations with other accountants, major issues discussed with management prior to retention, difficulties encountered in performing the audit, and fraud or illegal acts.

### **Single Audit**

Contractor shall conduct a Single Audit on County's federal award programs in the accordance with the Single Audit Act Amendments of 1996 and OMB Circular A-133 the fiscal years ending June 30, 2024, 2025, 2026, and 2027 and 2028 if County exercises the two (2) year term extension option, including an audit of the California Department of Community Services and Development programs. Contractor shall complete the online Data Collection Form (Form) and transmit the completed Form electronically to the Federal Audit Clearinghouse. The Contractor shall also coordinate with County for County's electronic submission and certification to the Federal Audit Clearinghouse. Contractor shall also submit County's financial report, the management report, and the single audit report to the State Controller's Office for the purpose of completing the

required submission to that agency. Contractor shall also perform agreed-upon procedures associated with the Financial Data Schedule (FDS) for Public Housing Authorities as required by the United States Department of Housing and Urban Development (HUD) and prepare the Real Estate Assessment Center's Report (REAC).

### **Phase 1: Risk Assessment and Planning**

- Determine programs are properly identified and risk-related for determination of the major programs for testing.
- Review the forms and programs utilized in the prior year to determine the extent of any changes which are required.

### **Phase 2: Major Program Testing**

- Determine the programs to be audited based on the risk assessment performed in the planning phase.

### **Phase 3: Final Assessment and Reporting**

- Perform the steps noted in the preliminary assessment and planning stage once the final Schedule of Expenditures of Federal Awards is received to determine if additional major programs were identified.

Reports to management shall include oral and/or written reports, including the following deliverables:

1. Independent Auditor's Report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements in accordance with *Government Auditing Standards*.
2. Independent auditor's report on compliance with requirements applicable to each major program, internal control over compliance and the schedule of expenditures of federal awards in accordance with OMB Circular A-133.
3. Supplemental schedules for the following State grant programs: Office of Emergency Services and Board of State and Community Corrections.
4. A program specific grant audit report for the California Department of Community Services and Development.
5. HUD REAC Report.

### **Annual Appropriations Limit**

Contractor shall perform a review of the County's Annual Appropriations Limit calculation as prescribed by Article XIII-B of the California Constitution (Proposition 111). The agreed-upon procedures to be performed shall include the determination that the annual appropriations limit was calculated in accordance with guidelines provided by the California County Accounting Standards and Procedures Committee and Article XIII-B, and that the annual appropriations limit was adopted by resolution of the County Board of Supervisors.

Reports to management will include oral and/or written reports, including the following deliverables:

1. Independent accountant’s report on applying agreed-upon procedures related to the County’s calculation of its annual appropriations limit (and County’s dependent special districts) in accordance with Article XIII-B of the California Constitution.

**Standard Independent Treasurer’s Assertion**

Contractor shall perform an independent audit to determine County Treasury’s compliance with investment requirements in conformity with Article 1 (commencing with Section 27000.5) and Article 6 (commencing with Section 27130), of Chapter 5, Division 2, Title 3 of the California Government Code and with the El Dorado County Statement of Investment Policy as approved by the Board of Supervisors.

Reports to management shall include oral and/or written reports, including the following deliverables:

1. A standard Independent Treasurer’s assertion that the investment requirements of California Government Code Article 1 (commencing with Section 27000.5), Article 6, (commencing with Section 27130), and the El Dorado County Investment Policy have been complied with, for the funds on deposit in the El Dorado County Treasury for the year ending June 30, 2024.

**Deliverable Requirements and Due Dates**

All deliverables shall be printed on 8 ½” x 11” standard paper, or folded to match that size, and shall be securely bound in a professional manner.

An unbound copy of each deliverable as well as an electronic copy in portable document format (PDF) shall be provided in addition to the number of bound reports shown for each deliverable.

Subsequent years’ timetables shall be developed pursuant to this general timetable.

Deliverable	Number of Bound Reports/Copies	Due Date
<p><b><u>Annual Financial Audit</u></b></p> <ul style="list-style-type: none"> <li>• Independent Auditor’s Report on basic financial statements</li> <li>• Independent Auditor’s Report on Each Major Federal Program, Report on Internal Control Over Compliance, and Report on the Schedule of Expenditures of Federal Awards Required by the <i>Uniform Guidance</i></li> <li>• Written Opinion</li> <li>• Management Letter</li> <li>• Written Communication to Those Charged with Governance</li> </ul>	10	3/1/25

<p><b><u>Single Audit</u></b></p> <ul style="list-style-type: none"> <li>• Independent Auditor’s Report on Internal Control over financial reporting and on compliance and other matters based on an audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i></li> <li>• Independent Auditor’s Report on Each Major Federal Program, Report on Internal Control Over Compliance, and Report on the Schedule of Expenditures of Federal Awards Required by the <i>Uniform Guidance</i></li> <li>• Supplemental schedules for Office of Emergency Services and Board of State and Community Corrections.</li> <li>• Audit report for California Department of Community Services and Development</li> <li>• HUD REAC Report</li> </ul>	10	3/1/25
<p><b><u>Annual Appropriations Limit</u></b></p> <ul style="list-style-type: none"> <li>• Independent Accountant’s Report on agreed-upon procedures on Appropriation Limit</li> </ul>	10	11/30/24
<p><b><u>Standard Independent Treasurer’s Assertion</u></b></p> <ul style="list-style-type: none"> <li>• A standard Independent Treasurer’s assertion that the investment requirements of California Government Code Article 1 (commencing with Section 27000.5), Article 6, (commencing with Section 27130), and the El Dorado County Investment Policy have been complied with, for the funds on deposit in the El Dorado County Treasury for the year ending June 30, 2024.</li> </ul>	10	3/15/25
<p><b><u>Entrance and Exit Conferences and any Required Meeting</u></b></p> <ul style="list-style-type: none"> <li>• To discuss prior audit problems and the interim work to be performed. These meetings shall also be used to establish overall liaison(s) for the audit(s) and to make arrangements for workspace and other needs of Contractor.</li> </ul>	To be determined by County	To be determined by County

County reserves the right to request additional audits or special reviews not otherwise identified herein. Additional work desired by the County will be negotiated and added to the Agreement by amendment. The work shall be billed at the same rates stated on Exhibit C.

# Lance, Soll & Lunghard, LLP

## Exhibit B

### Cost Proposal

<b>All-Inclusive Maximum Price by Report</b>				
<b>Report</b>	<b>Fiscal Year Ending June 30, 2024</b>	<b>Fiscal Year Ending June 30, 2025</b>	<b>Fiscal Year Ending June 30, 2026</b>	<b>Total</b>
Annual Financial Audit	\$66,200	\$66,200	\$66,200	\$198,600
Single Audit	\$7,080	\$7,080	\$7,080	\$21,240
Annual Appropriations Limit	\$800	\$800	\$800	\$2,400
Standard Independent Treasurer's Assertion	\$2,640	\$2,640	\$2,640	\$7,920
California Department of Community Services and Development (CSD) Audit report	\$4,320	\$4,320	\$4,320	\$12,960
HUD REAC Report	\$1,030	\$1,030	\$1,030	\$3,090
Contingency Additional Program Single Audits*	\$4,500	\$4,500	\$4,500	\$13,500
Out of Pocket Expenses	Included	Included	Included	Included
<b>Total for Fiscal Year (Not-to-Exceed)</b>	<b>\$86,570</b>	<b>\$86,570</b>	<b>\$86,570</b>	<b>\$259,710</b>

\*Price includes one (1) major program. Each additional program is \$4,500.

Travel, per diem, mileage, subcontractor's fees, and all direct costs are included in the amounts above.

<b>All-Inclusive Maximum Price by Report (Option Years)</b>			
<b>Report</b>	<b>Fiscal Year Ending June 30, 2027</b>	<b>Fiscal Year Ending June 30, 2028</b>	<b>Total</b>
Annual Financial Audit	\$68,190	\$70,240	\$138,430
Single Audit	\$7,290	\$7,510	\$14,800
Annual Appropriations Limit	\$820	\$840	\$1,660
Standard Independent Treasurer's Assertion	\$2,720	\$2,800	\$5,520
California Department of Community Services and Development (CSD) Audit report	\$4,450	\$4,580	\$9,030
HUD REAC Report	\$1,060	\$1,090	\$2,150
Contingency Additional Program Single Audits*	\$4,500	\$4,500	\$9,000
Out of Pocket Expenses	Included	Included	Included
<b>Total for Fiscal Year (Not-to-Exceed)</b>	<b>\$89,030</b>	<b>\$91,560</b>	<b>\$180,590</b>

Price includes one (1) major program. Each additional program is \$4,500.

Travel, per diem, mileage, subcontractor's fees, and all direct costs are included in the amounts above.

All expenses and their distribution among Phases and reports are estimates only. This Exhibit represents the composition of the total not-to-exceed budget for this Agreement. In the performance of the Scope of Work to be provided in accordance with this cost estimate, Contractor may request to reallocate the expenses listed herein amount the various Scope of Work phases and reports, identified herein, subject to County's Contract Administrator's written approval. In no event shall the total not-to-exceed amount of this Agreement be exceeded.

# Lance, Soll & Lunghard, LLP

## Exhibit C

### Rate Schedule

Position	Standard Hourly Rate			
	2024	2025	2026	2027
Partner	\$360	\$360	\$360	\$380
Senior Manager	\$270	\$270	\$270	\$280
Manager	\$230	\$230	\$230	\$240
Supervisor	\$200	\$200	\$200	\$210
Senior Accountant	\$180	\$180	\$180	\$190
Experienced Staff	\$150	\$150	\$150	\$160
Staff Accountant	\$130	\$130	\$130	\$140
Clerical	\$110	\$110	\$110	\$120

**Subcontractor's Services, Other Outside Services, and Other Direct Costs:**

Subcontractor's services, other outside services, and other direct costs authorized herein shall be invoiced in accordance with ARTICLE III, Compensation for Services.

The Standard Hourly Rates for year 2028 shall be provided to County for approval if County exercises the two (2) year term extension option.

# Lance, Soll & Lunghard, LLP

## Exhibit D

### California Levine Act Statement

#### California Levine Act Statement

California Government Code section 84308, commonly referred to as the "Levine Act," prohibits any officer of El Dorado County from participating in any action related to a contract if he or she accepts, solicits, or directs any political contributions totaling more than two hundred and fifty dollars (\$250) within the previous twelve (12) months, and for twelve (12) months following the date a final decision concerning the contract has been made, from the person or company awarded the contract. The Levine Act also requires disclosure of such contribution by a party to be awarded a specific contract. An officer of El Dorado County includes the Board of Supervisors, any elected official, and the chief administrative officer (collectively "Officer"). It is the Contractor's responsibility to confirm the appropriate "Officer" and name the individual(s) in their disclosure.

Have you or your company, or any agent on behalf of you or your company, made any political contribution(s), or been solicited to make a contribution by an Officer or had an Officer direct you to make a contribution of more than \$250 to an Officer of the County of El Dorado in the twelve months preceding the date of the submission of your proposals or the anticipated date of any Officer action related to this contract?

YES  NO

If yes, please identify the person(s) by name:

Do you or your company, or any agency on behalf of you or your company, anticipate or plan to make any political contribution(s) of more than \$250 to an Officer of the County of El Dorado in the twelve months following any Officer action related to this contract?

YES  NO

If yes, please identify the person(s) by name:

Answering YES to either of the two questions above does not preclude the County of El Dorado from awarding a contract to your firm or any taking any subsequent action related to the contract. It does, however, preclude the identified Officer(s) from participating in any actions related to this contract.

08/22/2024

Date

Lance, Soll & Lunghard, LLP

Type or write name of company

Brandon Young  
Brandon Young (Aug 22, 2024 11:34 PDT)

Signature of authorized individual

Brandon Young

Type or write name of authorized individual