



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

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April 13, 2020

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

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

Dear Board Members:

**RECOMMENDATION:** The Auditor-Controller and the Chief Administrative Officer (CAO) are recommending the Board authorize an amendment to 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. HdL partners with over 500 government agencies in 11 states, making them the preeminent authority in specialty sales tax services.

**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. The original contract with HdL was established in 1996 with a monthly fee of \$325.00 per month. The amendment would increase that fee to \$550.00 per month. 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

  
Don Ashton  
Chief Administrative Officer