

**AGREEMENT BETWEEN THE COUNTY OF TEHAMA AND
LSL, LLP**

This agreement is entered into between the County of Tehama (“County”) and LSL, LLP (“Consultant”) for the purpose of professional audit services as required to comply with Federal regulations under the Single Audit Act of 1984.

1. **RESPONSIBILITIES OF CONSULTANT**

During the term of this agreement, Consultant shall provide auditing services to the County of Tehama for five fiscal years, June 30, 2026, through June 30, 2030. The County’s fiscal year is July 1 through June 30. The audit shall be prepared in accordance with generally accepted auditing standards as set forth by the U.S. Government Accountability Office’s Government Auditing Standards, the Governmental Accounting Standards Board (GASB), and the American Institute of Certified Public Accountants, and shall be conducted as described in the “County of Tehama Request for Proposal, Audit Services for the Annual Financial Statements and Single Audit,” attached hereto as Exhibit B, and the Proposal submitted by Consultant, dated March 2, 2026, attached hereto as Exhibit C.

2. **RESPONSIBILITIES OF THE COUNTY**

County shall compensate Consultant for said services pursuant to Section 3 and 4 of this agreement.

County shall locate and make available to Consultant any and all accounting records, invoices and any other documents necessary to allow for the successful completion of the contracted audit services.

3. **COMPENSATION**

For all services rendered under this agreement, Consultant shall be paid an all-inclusive flat fee of:

- a. \$80,040 for fiscal year ending June 30, 2026;
- b. \$80,040 for fiscal year ending June 30, 2027;
- c. \$80,040 for fiscal year ending June 30, 2028;
- d. \$84,050 for fiscal year ending June 30, 2029;
- e. \$88,250 for fiscal year ending June 30, 2030.

The total amount payable under this agreement shall not exceed \$442,420. Consultant shall not be entitled to payment or reimbursement for any tasks or services performed except as specified herein. Consultant shall not be paid any compensation or reimbursement beyond the flat fee amount set forth above, unless an additional major program audit is required, and Consultant agrees that County has no obligation, whatsoever, to compensate or reimburse Consultant for any expenses, direct or indirect costs, expenditures, or charges of any nature by Consultant that exceed the flat fee amount set forth above, unless an additional major program audit is required. Should Consultant receive any such payment, it shall immediately notify County and shall immediately repay all such funds to County. This provision shall survive the expiration or other termination of this agreement.

4. **BILLING AND PAYMENT**

For each fiscal year. County will pay up to 90% of the amount due Consultant as progress payments. Billings shall be submitted no more frequently than monthly and shall be based on a percentage of services completed to the reasonable satisfaction of County up to the date of billing. The remaining portion of that year's flat fee shall be paid to the Consultant after the satisfactory completion of the duties described in Section 1 for that year and after submittal of a final invoice for that year by Consultant. The granting of any progress payment or the receipt thereof by Consultant shall not constitute acceptance of the work or any portion thereof. County shall make payments hereunder within 30 days of receipt of Consultant's itemized invoice in accordance with this Section, provided that the services have been satisfactorily completed.

5. **TERM OF AGREEMENT**

This agreement shall commence on the date of signing and shall terminate upon successful completion of Consultant's responsibilities for the fiscal year ending June 30, 2030, unless terminated in accordance with section 6 below.

6. **TERMINATION OF AGREEMENT**

If Consultant fails to perform his/her duties to the satisfaction of the County, or if Consultant fails to fulfill in a timely and professional manner his/her obligations under this agreement, or if Consultant violates any of the terms or provisions of this agreement, then the County shall have the right to terminate this agreement effective immediately upon the County giving written notice thereof to the Consultant. Either party may terminate this agreement on 30 days' written notice.

County shall pay Consultant for all work satisfactorily completed as of the date of notice. County may terminate this agreement immediately upon oral notice should funding cease or be materially decreased, or should the Tehama County Board of Supervisors fail to appropriate sufficient funds for this agreement in any fiscal year. In the event that this agreement is terminated for any reason, Consultant shall be paid only the prorated portion of the flat fee earned prior to termination. Should this contract be terminated, Consultant shall provide County all finished and unfinished reports, data, studies, photographs, charts and other documents prepared by Consultant pursuant to the agreement.

The County's right to terminate this agreement may be exercised by the Chief Administrator.

7. **ENTIRE AGREEMENT; MODIFICATION**

This agreement for the services specified herein supersedes all previous agreements for these services and constitutes the entire understanding between the parties hereto. Consultant shall be entitled to no other benefits other than those specified herein. No changes, amendments or alterations shall be effective unless in writing and signed by both parties. Consultant specifically acknowledges that in entering into and executing this agreement, Consultant relies solely upon the provisions contained in this agreement and no other oral or written representation.

8. **NONASSIGNMENT OF AGREEMENT**

Inasmuch as this agreement is intended to secure the specialized services of Consultant, Consultant may not assign, transfer, delegate or sublet any interest herein without the prior written consent of the County.

9. **EMPLOYMENT STATUS**

Consultant shall, during the entire term of this agreement, be construed to be an independent Consultant and nothing in this agreement is intended nor shall be construed to create an employer-employee relationship, a joint venture relationship, or to allow County to exercise discretion or control over the professional manner in which Consultant performs the services which are the subject matter of this agreement; provided always, however, that the services to be provided by Consultant shall be provided in a manner consistent with the professional standards applicable to such services. The sole interest of the County is to insure that the services shall be rendered and performed in a competent, efficient and satisfactory manner. Consultant shall be fully responsible

for payment of all taxes due to the State of California or the Federal government, which would be withheld from compensation of Consultant, if Consultant were a County employee. County shall not be liable for deductions for any amount for any purpose from Consultant's compensation. Consultant shall not be eligible for coverage under County's Workers Compensation Insurance Plan nor shall Consultant be eligible for any other County benefit.

10. **INDEMNIFICATION**

Consultant shall defend, hold harmless, and indemnify Tehama County, its elected officials, officers, employees, agents, and volunteers against all claims, suits, actions, costs, expenses (including but not limited to reasonable attorney's fees of County), damages, judgments, or decrees by reason of any person's or persons' injury, including death, or property (including property of County) being damaged, arising out of Consultant's performance of work hereunder or its failure to comply with any of its obligations contained in this agreement, whether by negligence or otherwise. Consultant shall, at its own expense, defend any suit or action founded upon a claim of the foregoing. Consultant shall also defend and indemnify County against any adverse determination made by the Internal Revenue Service or the State Franchise Tax Board and/or any other taxing or regulatory agency against the County with respect to Consultant's "independent Consultant" status that would establish a liability for failure to make social security or income tax withholding payments, or any other legally mandated payment. Consultant's duty to indemnify and hold harmless Agency shall not extend to the Agency's sole or active negligence.

11. **INSURANCE**

Consultant shall procure and maintain insurance pursuant to Exhibit C, "Insurance Requirements For Consultant," attached hereto and incorporated by reference.

12. **STANDARDS OF THE PROFESSION**

Consultant agrees to perform its duties and responsibilities pursuant to the terms and conditions of this agreement in accordance with the standards of the profession for which Consultant has been properly licensed to practice.

13. **NON-DISCRIMINATION**

Consultant shall not employ discriminatory practices in the treatment of persons in relation to the circumstances provided for herein, including assignment of accommodations, employment of

personnel, or in any other respect on the basis of race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, marital status, sex, age, or sexual orientation.

14. **GREEN PROCUREMENT POLICY**

Through Tehama County Resolution No. 2021-140, the County adopted the Recovered Organic Waste Product Procurement Policy (available upon request) to (1) protect and conserve natural resources, water and energy; (2) minimize the jurisdiction's contribution to pollution and solid waste disposal; (3) comply with state requirements as contained in 14 CCR Division 7, Chapter 12, Article 12 (SB 1383); (4) support recycling and waste reduction; and (5) promote the purchase of products made with recycled materials, in compliance with the California Integrated Waste Management Act of 1989 (AB 939) and SB1383 when product fitness and quality are equal and they are available at the same or lesser cost of non-recycled products. Consultant shall adhere to this policy as required therein and is otherwise encouraged to conform to this policy.

15. **COMPLIANCE WITH LAWS AND REGULATIONS**

All services to be performed by Consultant under to this Agreement shall be performed in accordance with all applicable federal, state, and local laws, ordinances, rules, and regulations. Any change in status, licensure, or ability to perform activities, as set forth herein, must be reported to the County immediately.

16. **LAW AND VENUE**

This agreement shall be deemed to be made in, and shall be governed by and construed in accordance with the laws of the State of California (excepting any conflict of laws provisions which would serve to defeat application of California substantive law). Venue for any action arising from this agreement shall be in Tehama County, California.

17. **AUTHORITY**

Each party executing this Agreement and each person executing this Agreement in any representative capacity, hereby fully and completely warrants to all other parties that he or she has full and complete authority to bind the person or entity on whose behalf the signing party is purposing to act.

18. **NOTICES**

Any notice required to be given pursuant to the terms and provisions of this agreement shall be in writing and shall be sent by first-class mail to the following addresses:

If to County: Tehama County Administrative Office
727 Oak Street
Red Bluff, CA 96080

If to Consultant: LSL, LLP
Brandon Young
500 Technology Dr., Ste. 350
Irvine, CA 92618
(916) 503-9691

Notice shall be deemed to be effective two days after mailing.

19. **NON-EXCLUSIVE AGREEMENT**

Consultant understands that this is not an exclusive agreement, and that County shall have the right to negotiate with and enter into agreements with others providing the same or similar services to those provided by Consultant, or to perform such services with County's own forces, as County desires.

20. **EXHIBITS**

Consultant shall comply with all provisions of Exhibits A through C, attached hereto and incorporated by reference. In the event of a conflict between the provisions of the main body of this Agreement and any attached Exhibit(s), the main body of the agreement shall take precedence. In the event of a conflict between the provisions of Exhibit "B" (Request for Proposal) and the provisions of Exhibit "C" (Consultant Proposal), the provision of Exhibit "B" shall take precedence.

21. **LIQUIDATED DAMAGES**

The parties hereto acknowledge that if the services described in Section 1 are not completed successfully by March 15th following the end of each fiscal year, the County shall suffer damage

caused by diminishment of the County's financial rating and potential ineligibility to receive State and Federal funding for County programs. The parties agree that it is extremely difficult and impractical to determine and fix the actual damages that the County will sustain should the Consultant fail to successfully complete the services described in Section 1 by March 15th of each year. The parties hereto agree that should Consultant fail to successfully complete the services described in Section 1 by March 15th and, unless the agreement has been previously terminated in accordance with Section 7, Consultant and its sureties shall be liable for and shall pay to the County the sum of \$250.00 (two hundred fifty dollars) as liquidated damages for each and every calendar day beyond March 15th until the services described in Section 1 are successfully completed. If Consultant's performance is delayed by one of the following, Consultant shall not be liable for liquidated damages for the duration of such delay:

- a. Impossibility of performance
- b. Material breach of the County's obligation under Section 2 of this agreement
- c. At the request of the County

The parties expressly acknowledge and agree that the aforementioned amount of liquidated damages represents the result of a reasonable endeavor by the parties to estimate a fair average compensation for any loss that may be sustained by the County, and that this amount does not constitute a penalty.

The County shall have the right to apply any and all liquidated damages for which Consultant is liable hereunder to the balance owed Consultant and to offset and deduct those liquidated damages from any monies otherwise payable to Consultant.

22. **LICENSING OR ACCREDITATION**

Where applicable, the Consultant shall maintain the appropriate license or accreditation through the life of this contract.

23. **RESOLUTION OF AMBIGUITIES**

If an ambiguity exists in this Agreement, or in a specific provision hereof, neither the Agreement nor the provision shall be construed against the party who drafted the Agreement or provision.

24. **NO THIRD PARTY BENEFICIARIES**

Neither party intends that any person shall have a cause of action against either of them as a third party beneficiary under this Agreement. The parties expressly acknowledge that is not their intent to create any rights or obligations in any third person or entity under this Agreement. The parties agree that this Agreement does not create, by implication or otherwise, any specific, direct or indirect obligation, duty, promise, benefit and/or special right to any person, other than the parties hereto, their successors and permitted assigns, and legal or equitable rights, remedy, or claim under or in respect to this Agreement or provisions herein.

25. **HAZARDOUS MATERIALS**

Consultant shall provide to County all Safety Data Sheets covering all Hazardous Materials to be furnished, used, applied, or stored by Consultant, or any of its SubConsultants, in connection with the services on County property. Consultant shall provide County with copies of any such Safety Data Sheets prior to entry to County property or with a document certifying that no Hazardous Materials will be brought onto County property by Consultant, or any of its SubConsultants, during the performance of the services. County shall provide Safety Data Sheets for any Hazardous Materials that Consultant may be exposed to while on County property.

26. **HARASSMENT**

Consultant agrees to make itself aware of and comply with the County's Harassment Policy, TCPDR §8102: Harassment, which is available upon request. The County will not tolerate or condone harassment, discrimination, retaliation, or any other abusive behavior. Violations of this policy may cause termination of this agreement.

27. **COUNTERPARTS, ELECTRONIC SIGNATURES – BINDING**

This agreement may be executed in any number of counterparts, each of which will be an original, but all of which together will constitute one instrument. Each Party of this agreement agrees to the use of electronic signatures, such as digital signatures that meet the requirements of the California Uniform Electronic Transactions Act ((“CUETA”) Cal. Civil Code §§ 1633.1 to 1633.17), for executing this agreement. The Parties further agree that the electronic signatures 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 an electronic sound, symbol, or process attached to or logically associated with an electronic record and executed or adopted by a

person with the intent to sign the electronic record pursuant to the CUETA as amended from time to time. The CUETA authorizes use of an electronic signature for transactions and contracts among Parties in California, including a government agency. Digital signature means an electronic identifier, created by computer, intended by the party using it to have the same force and effect as the use of a manual signature, and shall be reasonably relied upon by the Parties. For purposes of this section, a digital signature is a type of “electronic signature” as defined in subdivision (i) of Section 1633.2 of the Civil Code. Facsimile signatures or signatures transmitted via pdf document shall be treated as originals for all purposes.

IN WITNESS WHEREOF, County and Consultant have executed this agreement on the day and year set forth below.

COUNTY OF TEHAMA

Date: _____

Chair, Board of Supervisors

LSL, LLP

Date: April 8, 2026



Representative

Vendor Number

Exhibit A

INSURANCE REQUIREMENTS FOR CONSULTANT

Consultant shall procure and maintain, for the duration of the contract, insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work described herein and the results of that work by Consultant, his/her agents, representatives, employees or subConsultants. At a minimum, Consultant shall maintain the insurance coverage, limits of coverage and other insurance requirements as described below.

Commercial General Liability (including operations, products and completed operations)

\$1,000,000 per occurrence for bodily injury, personal injury and property damage. If coverage is subject to an aggregate limit, that aggregate limit will be twice the occurrence limit, or the general aggregate limit shall apply separately to this project/location.

Automobile Liability

Automobile liability insurance is required with minimum limits of \$1,000,000 per accident for bodily injury and property damage, including owned and non-owned and hired automobile coverage, as applicable to the scope of services defined under this agreement.

Workers' Compensation

If Consultant has employees, he/she shall obtain and maintain continuously Workers' Compensation insurance to cover Consultant and Consultant's employees and volunteers, as required by the State of California, as well as Employer's Liability insurance in the minimum amount of \$1,000,000 per accident for bodily injury or disease.

Professional Liability (Consultant/Professional services standard agreement only)

If Consultant is a state-licensed architect, engineer, Consultant, counselor, attorney, accountant, medical provider, and/or other professional licensed by the State of California to practice a profession, Consultant shall provide and maintain in full force and effect while providing services pursuant to this contract a professional liability policy (also known as Errors

and Omissions or Malpractice liability insurance) with single limits of liability not less than \$1,000,000 per claim and \$2,000,000 aggregate on a claims made basis. However, if coverage is written on a claims made basis, the policy shall be endorsed to provide coverage for at least three years from termination of agreement.

If Consultant maintains higher limits than the minimums shown above, County shall be entitled to coverage for the higher limits maintained by Consultant.

All such insurance coverage, except professional liability insurance, shall be provided on an “occurrence” basis, rather than a “claims made” basis.

Endorsements: Additional Insureds

The Commercial General Liability and Automobile Liability policies shall include, or be endorsed to include “Tehama County, its elected officials, officers, employees and volunteers” as an additional insured.

The certificate holder shall be “County of Tehama.”

Deductibles and Self-Insured Retentions

Any deductibles or self-insured retentions of \$25,000 or more must be declared to, and approved by, the County. The deductible and/or self-insured retentions will not limit or apply to Consultant’s liability to County and will be the sole responsibility of Consultant.

Primary Insurance Coverage

For any claims related to this project, Consultant’s insurance coverage shall be primary insurance as respects the County, its officers, officials, employees and volunteers. Any insurance or self-insurance maintained by the County, its officers, officials, employees or volunteers shall be excess of Consultant’s insurance and shall not contribute with it.

Coverage Cancellation

Each insurance policy required herein shall be endorsed to state that “coverage shall not be reduced or canceled without 30 days’ prior written notice certain to the County.”

Acceptability of Insurers

Consultant's insurance shall be placed with an insurance carrier holding a current A.M. Best & Company's rating of not less than A:VII unless otherwise acceptable to the County. The County reserves the right to require rating verification. Consultant shall ensure that the insurance carrier shall be authorized to transact business in the State of California.

SubConsultants

Consultant shall require and verify that all subConsultants maintain insurance that meets all the requirements stated herein.

Material Breach

If for any reason, Consultant fails to maintain insurance coverage or to provide evidence of renewal, the same shall be deemed a material breach of contract. County, in its sole option, may terminate the contract and obtain damages from Consultant resulting from breach. Alternatively, County may purchase such required insurance coverage, and without further notice to Consultant, County may deduct from sums due to Consultant any premium costs advanced by County for such insurance.

Policy Obligations

Consultant's indemnity and other obligations shall not be limited by the foregoing insurance requirements.

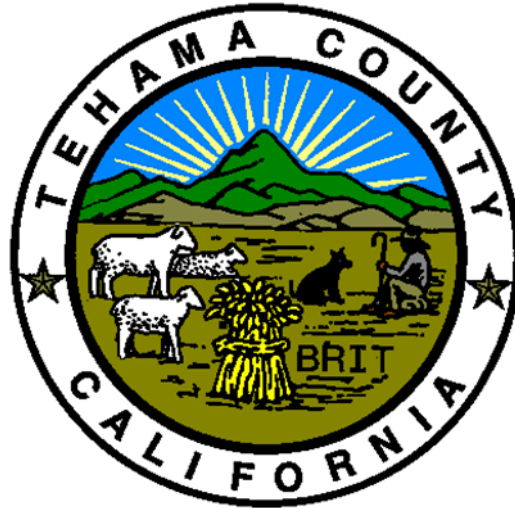
Verification of Coverage

Consultant shall furnish County with original certificates and endorsements effecting coverage required herein. All certificates and endorsements shall be received and approved by the County prior to County signing the agreement and before work commences. However, failure to do so shall not operate as a waiver of these insurance requirements.

The County reserves the right to require complete, certified copies of all required insurance policies, including endorsements effecting the coverage required by these specifications at any time.

Exhibit B

COUNTY OF TEHAMA



REQUEST FOR PROPOSALS (RFP)

**AUDIT SERVICES FOR THE
ANNUAL FINANCIAL STATEMENTS AND SINGLE AUDIT**

Proposals to be submitted to:

**Arminda Searcy, Administrative Analyst
Tehama County Administration
727 Oak Street
Red Bluff, CA 96080**

By

5:00 P.M. PST Monday, March 2, 2026

A. Project Background and Description

The County of Tehama is requesting proposals from qualified firms of certified public accountants to audit its financial records for up to three fiscal years, June 30, 2026, through June 30, 2028, with an option by the County to extend the contract for one or two additional years.

The audit shall be conducted according to generally accepted auditing standards, as set forth by the U.S. Government Accountability Office's Government Auditing Standards, Governmental Accounting Standards Board (GASB), and the American Institute of Certified Public Accountants, in compliance with the provisions of the Federal Single Audit Act, the U.S. Office of Management and Budget (OMB) Circular A-133 *Audits of States, Local Governments and Non-Profit Organizations*, and California Government Code section 25250. The complete scope of work is expressed within this document.

Proposals must be received by **5:00 p.m. on Monday, March 2, 2026.**

B. General Information

The County of Tehama is a charter county. The governing body is a five member Board of Supervisors. The Board is responsible for the executive and legislative activities of the County.

A County Chief Administrator is appointed by, and reports to, the Board of Supervisors. Departmental units of the County government are under the direction of elected officials or appointed department heads. The County departments are housed in multiple locations in the cities of Red Bluff and Corning, and the communities of Los Molinos and Gerber.

The Auditor-Controller, an elected official, is the chief financial officer of the County. Accounting records and financial statements are maintained by the Office of the Auditor-Controller.

Generally, the County of Tehama adheres to accounting principles, standards and procedures prescribed by the California State Controller's Office as set forth in the Accounting Standards and Procedures for Counties manual, which in turn generally conforms to the National Council on Governmental Accounting's Statement No. 1 for financial statement presentation; however, daily accounting activity transactions are posted on a cash basis. At year-end, schedules are prepared to convert cash basis to an accrual basis for the general, special revenue and fiduciary type funds. All agency funds are accounted for on an accrual basis.

County funds currently governed by the Board of Supervisors are as follows, although, new funds are occasionally added:

- General Fund
- 15 Non-Major Special Revenue Funds
- 5 Major Special Revenue Funds

- 1 Proprietary Fund
- 4 Internal Service Funds
- Debt Service Fund
- Capital Projects Fund
- Misc. Trust and Agency Funds
- General Fixed Asset
- General Long Term Debt Account Groups

The County's fiscal year is July 1st through June 30th.

In fiscal year 2024/25 the County had an annual countywide budget of \$280,495,957 with \$55,220, 082 budgeted for gross salary payroll for 917.7 full time equivalent employee positions.

The County's annual budget book and the Audit Report for Fiscal Year 2024/25 are available upon request (audit report will be available after February 28, 2026).

The fund accounting system is a Central Square Finance Enterprise software product, which is shared by the Auditor and Treasurer and includes a Human Resource module for Personnel and Payroll.

C. Scope of Work

The County of Tehama must comply with the provisions of the Federal Single Audit Act of 1984 and the U.S. Office of Management and Budget (OMB) Circular A-133. The independent auditor must obtain an understanding of internal control over the financial reporting and compliance, sufficient to express an opinion on the financial statements, and determine whether the County has complied with laws, regulations, and provisions of contract and grant agreements.

In addition to working closely with the County Auditor-Controller's staff, the independent auditor will be required to coordinate with the County's federal cognizant audit agency and the California State Controller's Office to ensure that the requirements of the Single Audit are met.

The scope of work required shall include the following components:

1) County's Basic Financial Statements

As part of the audit, the independent auditor will ensure that the County financial statements and related notes are prepared in accordance with generally accepted accounting principles and presented in accordance with the financial reporting model as described in Government Accounting Standards Board (GASB) Statement No. 34. The County will review, respond and approve the draft report and financial statements prior to their issuance.

This phase of the audit must also satisfy California Government Code section 25250.

2) Schedule of Expenditures of Federal Awards

Under this section, the independent auditor will be required to:

- Prepare and determine whether the schedule is presented fairly in all material respects
- Obtain an understanding of internal control over financial reporting and compliance sufficient to express an opinion on the financial statements
- Determine whether the County has complied with laws, regulations and provisions of contract or grant agreements

3) California State Office of Emergency Services and Board of Corrections

Report on schedule of County expenditures of California State Office of Emergency Services (OES) and Board of Corrections (BOC) awards.

The independent auditor must obtain an understanding of internal control over the financial reporting and compliance, sufficient to express an opinion, and determine whether the County has complied with laws, regulations, and provisions of contract and grant agreements.

4) Appropriation Limitation Calculation

The independent auditor shall review the annual calculation of the appropriations limit to determine County compliance under Section 1.5 of Article XIII B of the California Constitution.

In addition to the above scope of work, the selected contractor shall agree to the following terms and conditions:

The independent auditor shall have access to and will be permitted to use figures, tabulations, statistical schedules and other data prepared by the County Auditor-Controller's Office, but neither the County Auditor-Controller nor any member of his staff shall be employed by the independent auditor in connection with the audit, nor will they perform any service other than the performance of their regular duties.

The independent auditor shall hold their findings and reports, and any information whatsoever received from the County, as confidential, and shall provide such findings and reports only to the County Board of Supervisors, Auditor-Controller, Chief Administrator and Administrative Services Director unless otherwise required by law.

Delivery of the draft audit report will be on or before February 15th of each year. Delivery of the final audit report will be on or before March 15th of each year. The independent auditor will supply the County with as many copies of the audit reports as may be required, and shall submit required audits to the California State Controller's Office and grantors as requested. An electronic version of all final reports will be made available to County no later than March 15th of each year.

Because the County may suffer damage caused by diminishment of the County's financial rating and potential ineligibility to receive State and Federal funding for County programs should the independent auditor fail to timely and successfully complete the Scope of Work, the independent auditor will be liable for and pay to the County the sum of \$250.00 (two hundred fifty dollars) as liquidated damages for each and every calendar day beyond March 15th, until the services are successfully completed, unless the independent auditor's performance is delayed by impossibility of performance or material breach of the County's obligations.

D. Questions

Please direct all questions regarding this RFP in writing via email to Arminda Searcy at asearcy@tehama.gov. The deadline to submit questions is February 6, 2026; therefore, questions received after this date will not be answered. Questions will be answered by addenda to all recipients of the original RFP by February 13, 2026.

The respondent is solely responsible for providing their e-mail address to the County. All respondents are bound by the addenda, whether or not actually received by the respondent.

E. Submission of Proposal

1. ***Submittal Requirements:*** One (1) electronically signed, complete Proposal by **Monday, March 2, 2026, at 5:00 p.m. PST.** Proposal must be electronically signed by the authorized employee or agent in order to be considered. Proposals must be submitted in PDF format and must be submitted electronically to asearcy@tehama.gov and kpetererson@tehama.gov containing a subject line of "**PROPOSAL RE: TEHAMA COUNTY AUDIT SERVICES**".
2. ***Content of Proposal:*** For ease of review and to facilitate evaluation, the following information shall be included in the proposal package in order to be considered responsive. All items should be organized in accordance with and in order of the direction provided below:
 - a) **Letter of Introduction (Optional):**
Letter of Introduction on company letterhead.
 - b) **Approach and Methodology:**
State general methodology and describe resources to be used in accomplishing each major task as set forth in the Scope of Work above. This proposal should demonstrate

a clear understanding of the nature of work to be performed under the agreement and its relation to the County's needs. Each major task area should be addressed separately.

c) Professional Qualifications and Experience:

A statement of your firm's background and experience in providing auditing and management consultant services to California counties and county agencies, and provide references from other California counties.

d) Staffing:

A declaration of your firm's ability and willingness to commit and maintain staffing, both number and level, to successfully complete a commitment of this size and detail.

e) Key Personnel:

Names and titles of key individuals to be assigned to the audit along with a statement of qualifications of the key individuals including their experience in auditing of California counties, auditing in general, and any specialized expertise such individuals might have which is applicable to this engagement.

f) Proposals as Part of a Professional Services Agreement:

The contents of the proposal submitted by the successful firm and accepted by the County will become part of the successful proposer's contractual obligations and will be included in the professional services agreement with Tehama County. The successful firm shall be required to execute an agreement on the County's approved form. A draft of this agreement is included with this RFP as "Attachment "A": Sample Agreement / Insurance Requirements." The agreement is subject to the satisfactory negotiation of terms, approval of the County Board of Supervisors and the annual availability of an appropriation.

As set forth in the Standard Form of Agreement, the selected independent auditor will be required to provide the County a certificate of insurance as evidence of insurance protection. Independent auditor shall also provide and maintain an errors and omissions liability policy (also known as professional liability). The Standard Form of Agreement requires single limits of liability not less than \$1,000,000 per claim and \$2,000,000 aggregate.

g) Litigation/Arbitration/Termination in the last seven (7) years:

If any of the agreement signatories have been a party in any litigation, mediation, arbitration with an owner, or if they have been terminated for cause, describe each event in detail and indicate the final results. Additional backup may be included in an Appendix.

h) Fee Schedule:

A statement of your estimated time and proposed cost schedule presented in a format similar to the following ***for each fiscal year***:

<u>Classification</u>	<u>Hourly Rate</u>	<u>Estimated Hrs</u>
Auditor, Partners, Managers	_____	_____
Supervisors	_____	_____
Senior Accountants	_____	_____
Semi-Senior/Junior Accountants	_____	_____
Clerical and Report	_____	_____

Cost Schedule

1. County's Basic Financial Statements	_____
2. Schedule of Expenditures of Federal Awards	_____
3. California State Office of Emergency Services and Board of Corrections	_____
4. Appropriation Limitation Calculation	_____
Total Proposed Cost for FY ending:	_____

All phases of the audit services must be included in the proposal, as the County finds it desirable to retain one auditor to satisfy all of the County's needs.

i) Additional Information:

Include any other information you believe to be pertinent but not required.

F. Selection Process

It is the County's intent to select the firm with the best qualifications and is the most favorable overall to the County's interest. This determination will be made by the County in its sole discretion.

1. All submittals received by the specified deadline in Section E(1) will be reviewed by an evaluation committee to determine which firms will be selected for further consideration.
2. County employees will not participate in the selection process when those employees have a relationship with a person or business entity submitting a submittal which would subject those employees to the prohibition of Sections 1090 and 87100 of the Government Code. Any person or business entity submitting a submittal who has such a relationship with a County employee who may be involved in the selection process shall advise the County of the name of the County employee in the submittal.

3. The County may, during the evaluation process, request from any respondent additional information which the County deems necessary to determine the respondent's ability to perform the required services. If such information is requested, the respondent shall be permitted three (3) working days to submit the information requested.
4. At the discretion of the County, the highest rated firms will be recommended for further evaluation. Interviews of these firms may be conducted as part of the final selection, but the County reserves the right to eliminate the interview portion of this process.
5. The County reserves the right to select the firm which, in its sole judgment, best meets the needs of the County. **The order of ranking or lowest proposed cost is not the sole criterion for recommending contract award.**
6. The firms selected by the evaluation committee will be recommended to the Board of Supervisors, but the Board is not bound to accept the recommendation or award any contracts to the recommended firms.

G. Tentative Selection Schedule

Date	Event
January 13, 2026	Publication of RFP
February 6, 2026	Clarifying questions due to County
February 13, 2026	Response to clarifying questions issued by County
March 2, 2026 5:00 P.M. PST	Independent auditor's proposals due to County
March 6, 2026	County to complete evaluation of proposals
March 11-18, 2026	Interviews conducted, if necessary
March 18, 2026	County to select independent auditor
March 31, 2026	Agreement presented to Board of Supervisors for approval to be effective upon approval

H. General Information

1. County's Rights, Options, and Policies

- a) The County reserves the right to modify, postpone, or cancel this RFP at any time and/or reject any and all submissions without indicating any reason. No RFP documents will be returned.
- b) The County reserves the right to reject individual team members, firms, consultants and/or request substitutions(s). The County reserves the right to terminate the consultant agreement if the proposed individual(s) is changed after selection and/or following the award of the consultant agreement.
- c) No compensation is offered for any of the work related to this selection process. The submissions are entirely voluntary. All original documents, including electronic files, become the property of the County.
- d) All proposals received in response to this RFP may become public records under the laws of the State of California and the Public may be given access to them after the formal selection process has been completed.

2. Duration of RFP; Cancellation of Awards; Time of Essence

- a) All submittals will remain in effect for at least ninety (90) days after submission deadline.
- b) The selected consultant will be required to execute an agreement with the County for the services requested within sixty (60) days of the County's notice of intent to award. If agreement on terms acceptable to the County cannot be achieved within that timeframe, or if, after reasonable attempts to negotiate such terms, it appears that an agreement will not be possible, as determined at the sole discretion of the County, the County reserves the right to retract any notice of intent to award and proceed with awards to other consultants.

3. Withdrawal and Submission of Modified Submittal

- a) A respondent may withdraw a submittal at any time prior to the submission deadline with a written notification of withdrawal signed by the respondent or his/her authorized agent. The respondent must, in person, retrieve the entire sealed submission package. Another proposal may be submitted prior to the deadline but may not be changed after the designated submission deadline.

I. Attachments:

Attachment "A": Sample Agreement / Insurance Requirements

ATTACHMENT "A" – SAMPLE AGREEMENT

AGREEMENT BETWEEN THE COUNTY OF TEHAMA AND

This agreement is entered into between the County of Tehama, through its Department of -----, ("County") and ----- ("Contractor") for the purpose of -----.

1) RESPONSIBILITIES OF CONTRACTOR

During the term of this agreement, Contractor shall -----

2) RESPONSIBILITIES OF THE COUNTY

County shall compensate Contractor for said services pursuant to Section 3 and 4 of this agreement -----.

3) COMPENSATION

----- Insert appropriate paragraph from "Compensation, Billing and Payment Standard Paragraphs" (Flat Fee, Fee Schedule or Actual Cost) provided with this agreement. -----

4) BILLING AND PAYMENT

----- Insert appropriate paragraph from "Compensation, Billing and Payment Standard Paragraphs" (Flat Fee, Fee Schedule or Actual Cost) provided with this agreement. -----

5) TERM OF AGREEMENT

This agreement shall commence on the date of signing and shall terminate -----, unless terminated in accordance with section 6 below.

6) TERMINATION OF AGREEMENT

If Contractor fails to perform his/her duties to the satisfaction of the County, or if Contractor fails to fulfill in a timely and professional manner his/her obligations under this agreement, or if Contractor violates any of the terms or provisions of this agreement, then the County shall have

the right to terminate this agreement effective immediately upon the County giving written notice thereof to the Contractor. Either party may terminate this agreement on 30 days' written notice. County shall pay contractor for all work satisfactorily completed as of the date of notice. County may terminate this agreement immediately upon oral notice should funding cease or be materially decreased, or should the Tehama County Board of Supervisors fail to appropriate sufficient funds for this agreement in any fiscal year.

The County's right to terminate this agreement may be exercised by -----.

7) ENTIRE AGREEMENT; MODIFICATION

This agreement for the services specified herein supersedes all previous agreements for these services and constitutes the entire understanding between the parties hereto. Contractor shall be entitled to no other benefits other than those specified herein. No changes, amendments or alterations shall be effective unless in writing and signed by both parties. Contractor specifically acknowledges that in entering into and executing this agreement, Contractor relies solely upon the provisions contained in this agreement and no other oral or written representation.

8) NONASSIGNMENT OF AGREEMENT

Inasmuch as this agreement is intended to secure the specialized services of Contractor, Contractor may not assign, transfer, delegate or sublet any interest herein without the prior written consent of the County.

9) EMPLOYMENT STATUS

Contractor shall, during the entire term of this agreement, be construed to be an independent contractor and nothing in this agreement is intended nor shall be construed to create an employer-employee relationship, a joint venture relationship, or to allow County to exercise discretion or control over the professional manner in which Contractor performs the services which are the subject matter of this agreement; provided always, however, that the services to be provided by Contractor shall be provided in a manner consistent with the professional standards applicable to such services. The sole interest of the County is to insure that the services

shall be rendered and performed in a competent, efficient and satisfactory manner. Contractor shall be fully responsible for payment of all taxes due to the State of California or the Federal government, which would be withheld from compensation of Contractor, if Contractor were a County employee. County shall not be liable for deductions for any amount for any purpose from Contractor's compensation. Contractor shall not be eligible for coverage under County's Workers Compensation Insurance Plan nor shall Contractor be eligible for any other County benefit.

10) INDEMNIFICATION

Contractor shall defend, hold harmless, and indemnify Tehama County, its elected officials, officers, employees, agents, and volunteers against all claims, suits, actions, costs, expenses (including but not limited to reasonable attorney's fees of County), damages, judgments, or decrees by reason of any person's or persons' injury, including death, or property (including property of County) being damaged, arising out of contractor's performance of work hereunder or its failure to comply with any of its obligations contained in this agreement, whether by negligence or otherwise. Contractor shall, at its own expense, defend any suit or action founded upon a claim of the foregoing. Contractor shall also defend and indemnify County against any adverse determination made by the Internal Revenue Service or the State Franchise Tax Board and/or any other taxing or regulatory agency against the County with respect to Contractor's "independent contractor" status that would establish a liability for failure to make social security or income tax withholding payments, or any other legally mandated payment.

11) INSURANCE

Contractor shall procure and maintain insurance pursuant to Exhibit C, "Insurance Requirements For Contractor," attached hereto and incorporated by reference.

12) PREVAILING WAGE

Contractor certifies that it is aware of the requirements of California Labor Code Sections 1720 et seq. and 1770 et seq., as well as California Code of Regulations, Title 8, Section 16000 et seq. ("Prevailing Wage Laws"), which require the payment of prevailing wage rates and the performance of other requirements on certain "public works" and "maintenance" projects. If

the Services hereunder are being performed as part of an applicable “public works” or “maintenance” project, as defined by the Prevailing Wage Laws, and if the total compensation is \$1,000 or more, Contractor agrees to fully comply with and to require its subcontractors to fully comply with such Prevailing Wage Laws, to the extent that such laws apply. If applicable, County will maintain the general prevailing rate of per diem wages and other information set forth in Labor Code section 1773 at its principal office, and will make this information available to any interested party upon request. Contractor shall defend, indemnify and hold the County, its elected officials, officers, employees and agents free and harmless from any claims, liabilities, costs, penalties, or interest arising out of any failure or alleged failure of the Contractor or its subcontractors to comply with the Prevailing Wage Laws. Without limiting the generality of the foregoing, Contractor specifically acknowledges that County has not affirmatively represented to contractor in writing, in the call for bids, or otherwise, that the work to be covered by the bid or contract was not a “public work.” To the fullest extent permitted by law, Contractor hereby specifically waives and agrees not to assert, in any manner, any past, present, or future claim for indemnification under Labor Code section 1781.

Contractor acknowledges the requirements of Labor Code sections 1725.5 and 1771.1 which provide that no contractor or subcontractor may be listed on a bid proposal or be awarded a contract for a public works project unless registered with the Department of Industrial Relations pursuant to Labor Code section 1725.5, with exceptions from this requirement specified under Labor Code sections 1725.5(f), 1771.1(a) and 1771.1(n).

If the services are being performed as part of the applicable “public works” or “maintenance” project, as defined by the Prevailing Wage Laws, Contractor acknowledges that this project is subject to compliance monitoring and enforcement by the Department of Industrial Relations.

13) NON-DISCRIMINATION

Contractor shall not employ discriminatory practices in the treatment of persons in relation to the circumstances provided for herein, including assignment of accommodations, employment of personnel, or in any other respect on the basis of race, religious creed, color, national origin,

ancestry, physical disability, mental disability, medical condition, marital status, sex, age, or sexual orientation.

14) GREEN PROCUREMENT POLICY

Through Tehama County Resolution No. 2021-140, the County adopted the Recovered Organic Waste Product Procurement Policy (available upon request) to (1) protect and conserve natural resources, water and energy; (2) minimize the jurisdiction's contribution to pollution and solid waste disposal; (3) comply with state requirements as contained in 14 CCR Division 7, Chapter 12, Article 12 (SB 1383); (4) support recycling and waste reduction; and (5) promote the purchase of products made with recycled materials, in compliance with the California Integrated Waste Management Act of 1989 (AB 939) and SB1382 when product fitness and quality are equal and they are available at the same or lesser cost of non-recycled products. Contractor shall adhere to this policy as required therein and is otherwise encouraged to conform to this policy.

15) COMPLIANCE WITH LAWS AND REGULATIONS

All services to be performed by Contractor under to this Agreement shall be performed in accordance with all applicable federal, state, and local laws, ordinances, rules, and regulations. Any change in status, licensure, or ability to perform activities, as set forth herein, must be reported to the County immediately.

16) LAW AND VENUE

This agreement shall be deemed to be made in, and shall be governed by and construed in accordance with the laws of the State of California (excepting any conflict of laws provisions which would serve to defeat application of California substantive law). Venue for any action arising from this agreement shall be in Tehama County, California.

17) AUTHORITY

Each party executing this Agreement and each person executing this Agreement in any representative capacity, hereby fully and completely warrants to all other parties that he or she

has full and complete authority to bind the person or entity on whose behalf the signing party is purposing to act.

18) NOTICES

Any notice required to be given pursuant to the terms and provisions of this agreement shall be in writing and shall be sent first class mail to the following addresses:

- a. If to County: -----
 - i. -----
 - ii. -----

- b. If to Contractor: -----
 - i. -----
 - ii. -----

Notice shall be deemed to be effective two days after mailing.

19) NON-EXCLUSIVE AGREEMENT

Contractor understands that this is not an exclusive agreement, and that County shall have the right to negotiate with and enter into agreements with others providing the same or similar services to those provided by Contractor, or to perform such services with County’s own forces, as County desires.

20) STANDARDS OF THE PROFESSION

Contractor agrees to perform its duties and responsibilities pursuant to the terms and conditions of this agreement in accordance with the standards of the profession for which Contractor has been properly licensed to practice.

21) LICENSING OR ACCREDITATION

Where applicable the Contractor shall maintain the appropriate license or accreditation through the life of this contract.

22) RESOLUTION OF AMBIGUITIES

If an ambiguity exists in this Agreement, or in a specific provision hereof, neither the Agreement nor the provision shall be construed against the party who drafted the Agreement or provision.

23) NO THIRD PARTY BENEFICIARIES

Neither party intends that any person shall have a cause of action against either of them as a third party beneficiary under this Agreement. The parties expressly acknowledge that is not their intent to create any rights or obligations in any third person or entity under this Agreement. The parties agree that this Agreement does not create, by implication or otherwise, any specific, direct or indirect obligation, duty, promise, benefit and/or special right to any person, other than the parties hereto, their successors and permitted assigns, and legal or equitable rights, remedy, or claim under or in respect to this Agreement or provisions herein.

24) HAZARDOUS MATERIALS

Contractor shall provide to County all Safety Data Sheets covering all Hazardous Materials to be furnished, used, applied, or stored by Contractor, or any of its Subcontractors, in connection with the services on County property. Contractor shall provide County with copies of any such Safety Data Sheets prior to entry to County property or with a document certifying that no Hazardous Materials will be brought onto County property by Contractor, or any of its Subcontractors, during the performance of the services. County shall provide Safety Data Sheets for any Hazardous Materials that Contractor may be exposed to while on County property.

25) HARASSMENT

Contractor agrees to make itself aware of and comply with the County's Harassment Policy, TCPR §8102: Harassment, which is available upon request. The County will not tolerate or condone harassment, discrimination, retaliation, or any other abusive behavior. Violations of this policy may cause termination of this agreement.

26) COUNTERPARTS, ELECTRONIC SIGNATURES – BINDING

This agreement may be executed in any number of counterparts, each of which will be an original, but all of which together will constitute one instrument. Each Party of this agreement agrees to the use of electronic signatures, such as digital signatures that meet the requirements of the California Uniform Electronic Transactions Act (“CUETA”) Cal. Civil Code §§ 1633.1 to 1633.17), for executing this agreement. The Parties further agree that the electronic signatures 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 an electronic sound, symbol, or process attached to or logically associated with an electronic record and executed or adopted by a person with the intent to sign the electronic record pursuant to the CUETA as amended from time to time. The CUETA authorizes use of an electronic signature for transactions and contracts among Parties in California, including a government agency. Digital signature means an electronic identifier, created by computer, intended by the party using it to have the same force and effect as the use of a manual signature, and shall be reasonably relied upon by the Parties. For purposes of this section, a digital signature is a type of “electronic signature” as defined in subdivision (i) of Section 1633.2 of the Civil Code. Facsimile signatures or signatures transmitted via pdf document shall be treated as originals for all purposes.

27) ----- OPTIONAL AND ADDITIONAL PARAGRAPHS (See Policy & Procedure, page 5, #D), as specifically required by the department and/or circumstances, may be inserted here. If none, delete this paragraph. -----

IN WITNESS WHEREOF, County and Contractor have executed this agreement on the day and year set forth below.

COUNTY OF TEHAMA

Date: _____

CONTRACTOR NAME (BOLD/CAPITAL LETTERS)

Date: _____

Contractor Number

Vendor Number

Budget Account Number

Exhibit C

INSURANCE REQUIREMENTS FOR CONTRACTOR

Contractor shall procure and maintain, for the duration of the contract, insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work described herein and the results of that work by Contractor, his/her agents, representatives, employees or subcontractors. At a minimum, Contractor shall maintain the insurance coverage, limits of coverage and other insurance requirements as described below.

Commercial General Liability (including operations, products and completed operations)

\$1,000,000 per occurrence for bodily injury, personal injury and property damage. If coverage is subject to an aggregate limit, that aggregate limit will be twice the occurrence limit, or the general aggregate limit shall apply separately to this project/location.

Automobile Liability

Automobile liability insurance is required with minimum limits of \$1,000,000 per accident for bodily injury and property damage, including owned and non-owned and hired automobile coverage, as applicable to the scope of services defined under this agreement.

Workers' Compensation

If Contractor has employees, he/she shall obtain and maintain continuously Workers' Compensation insurance to cover Contractor and Contractor's employees and volunteers, as required by the State of California, as well as Employer's Liability insurance in the minimum amount of \$1,000,000 per accident for bodily injury or disease.

Professional Liability (Contractor/Professional services standard agreement only)

If Contractor is a state-licensed architect, engineer, contractor, counselor, attorney, accountant, medical provider, and/or other professional licensed by the State of California to practice a profession, Contractor shall provide and maintain in full force and effect while providing services pursuant to this contract a professional liability policy (also known as Errors

and Omissions or Malpractice liability insurance) with single limits of liability not less than \$1,000,000 per claim and \$2,000,000 aggregate on a claims made basis. However, if coverage is written on a claims made basis, the policy shall be endorsed to provide coverage for at least three years from termination of agreement.

If Contractor maintains higher limits than the minimums shown above, County shall be entitled to coverage for the higher limits maintained by Contractor.

All such insurance coverage, except professional liability insurance, shall be provided on an “occurrence” basis, rather than a “claims made” basis.

Endorsements: Additional Insureds

The Commercial General Liability and Automobile Liability policies shall include, or be endorsed to include “Tehama County, its elected officials, officers, employees and volunteers” as an additional insured.

The certificate holder shall be “County of Tehama.”

Deductibles and Self-Insured Retentions

Any deductibles or self-insured retentions of \$25,000 or more must be declared to, and approved by, the County. The deductible and/or self-insured retentions will not limit or apply to Contractor’s liability to County and will be the sole responsibility of Contractor.

Primary Insurance Coverage

For any claims related to this project, Contractor’s insurance coverage shall be primary insurance as respects the County, its officers, officials, employees and volunteers. Any insurance or self-insurance maintained by the County, its officers, officials, employees or volunteers shall be excess of Contractor’s insurance and shall not contribute with it.

Coverage Cancellation

Each insurance policy required herein shall be endorsed to state that “coverage shall not be reduced or canceled without 30 days’ prior written notice certain to the County.”

Acceptability of Insurers

Contractor’s insurance shall be placed with an insurance carrier holding a current A.M. Best & Company’s rating of not less than A:VII unless otherwise acceptable to the County. The County reserves the right to require rating verification. Contractor shall ensure that the insurance carrier shall be authorized to transact business in the State of California.

Subcontractors

Contractor shall require and verify that all subcontractors maintain insurance that meets all the requirements stated herein.

Material Breach

If for any reason, Contractor fails to maintain insurance coverage or to provide evidence of renewal, the same shall be deemed a material breach of contract. County, in its sole option, may terminate the contract and obtain damages from Contractor resulting from breach. Alternatively, County may purchase such required insurance coverage, and without further notice to Contractor, County may deduct from sums due to Contractor any premium costs advanced by County for such insurance.

Policy Obligations

Contractor’s indemnity and other obligations shall not be limited by the foregoing insurance requirements.

Verification of Coverage

Contractor shall furnish County with original certificates and endorsements effecting coverage required herein. All certificates and endorsements shall be received and approved by the County

prior to County signing the agreement and before work commences. However, failure to do so shall not operate as a waiver of these insurance requirements.

The County reserves the right to require complete, certified copies of all required insurance policies, including endorsements affecting the coverage required by these specifications at any time.

Exhibit C



PREPARED BY
LSL, LLP
Certified Public Accountants
License Number 2584

PROPOSAL PRESENTED TO

County of Tehama

Audit Services for the Annual Financial Statements and Single Audit

Date of Submission: March 2, 2026

Valid for 90 Days

Authorized by:

Brandon Young, CPA, Partner/ COO

Brandon.Young@lslcpas.com

500 Capitol Mall., Suite 2350

Sacramento, CA 95814

(916) 503 - 9691

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a) Letter of Introduction

March 2, 2026

County of Tehama
Attn: Arminda Searcy, Administrative Analyst
Tehama County Administration
727 Oak Street
Red Bluff, CA 96080

Delivered Via Email: asearcy@tehama.gov; kpeterson@tehama.gov

Dear Evaluation Committee,

LSL, LLP (“LSL”) is pleased to present our proposal for Audit Services for the Annual Financial Statements and Single Audit, and we value the opportunity to demonstrate our professional qualifications and commitment to excellence to the County of Tehama (“County”).

This proposal details our understanding of the scope of work outlined in the County’s RFP and showcases our firm’s experience, knowledge, and creative problem-solving capabilities in governmental auditing. We understand that the County of Tehama is seeking a qualified firm to audit its financial records for up to three fiscal years, beginning with the fiscal year ending June 30, 2026, through 2028, with the option to extend for one or two additional years, through 2030.

At LSL, our Government Services team isn’t just another department – it’s the backbone of our firm. With a robust team of 60+ audit and consulting professionals, we bring decades of experience and highly specialized industry knowledge dedicated to serving state and local governments across the United States. Our expertise has shaped efficient procedures and streamlined work plans that deliver results. With unequalled government experience, we are confident that LSL is the best-qualified accounting firm for the County.

Our government assurance team specializes in high-quality governmental audits aligned with GAAS and current GASB pronouncements. We prioritize accuracy and thoroughness while ensuring timely report delivery. Our commitment to effective collaboration and transparency with the County safeguards the integrity of its financial reporting and compliance with all regulatory requirements.

LICENSE TO PRACTICE IN CALIFORNIA

LSL is a public accounting firm licensed by the State of California Department of Consumer Affairs as a Public Accounting Partnership. Additionally, we are members of the American Institute of Certified Public Accountants (AICPA) and the California Society of Certified Public Accountants (CalCPA). All key members assigned to this engagement are licensed or are in the process of obtaining their license as Certified Public Accountants by the State of California.

INDEPENDENCE

LSL meets the independence requirements set forth by the *Government Auditing Standards*. Our partners have no ownership in any other business organization that currently or will potentially provide services, supplies, materials, or equipment to the County. We annually distribute a listing of our firm's clients to all employees to ensure that any possible independence threats are properly documented and reviewed.

BUSINESS LICENSE

LSL affirms that we will obtain and maintain active business licensure with the County of Tehama upon award of contract.

AUTHORIZED REPRESENTATIVE

Brandon Young is the designated Engagement Partner who will serve as the primary point of contact for this proposal. He is authorized to make representations on behalf of our firm and can be reached directly by phone at (916) 562-1579 or by email at Brandon.Young@lslcpas.com. Please contact Brandon for any clarification or contract negotiations related to this proposal.

We acknowledge receipt of all addenda released by the County and we affirm that our proposal fully aligns with all terms, conditions, and requirements outlined in the County's RFP. Our proposal is a firm and irrevocable offer for ninety (90) calendar days following the closing date of the receipt of proposals.

We welcome the opportunity to discuss any aspect of our proposal to ensure your complete satisfaction.

Sincerely,



Brandon Young, CPA, Partner/ COO
LSL, LLP

b) Approach and Methodology

PROJECT MANAGEMENT METHODOLOGY

The LSL team holds itself to a high standard for timely delivery and effective communication of key milestones. We understand the importance of being responsive and communicative with our clients, and we are committed to being available on a day-to-day basis to address any questions or concerns that may arise throughout the engagement. Areas of concern and potential findings will be communicated to the County as soon as they are discovered to mitigate any surprises throughout the audit.

At the beginning of the engagement, we will hold a planning meeting with you to determine the timeline, expectations, and desired outcome of the agreement on the issuance of financial statements. Throughout the process, we will have periodic meetings with you to provide updates and discuss progress. Upon award of contract and per the County's requested timeline, LSL will work closely with the County to develop an audit plan and timeline to ensure compliance and timely deliverables.

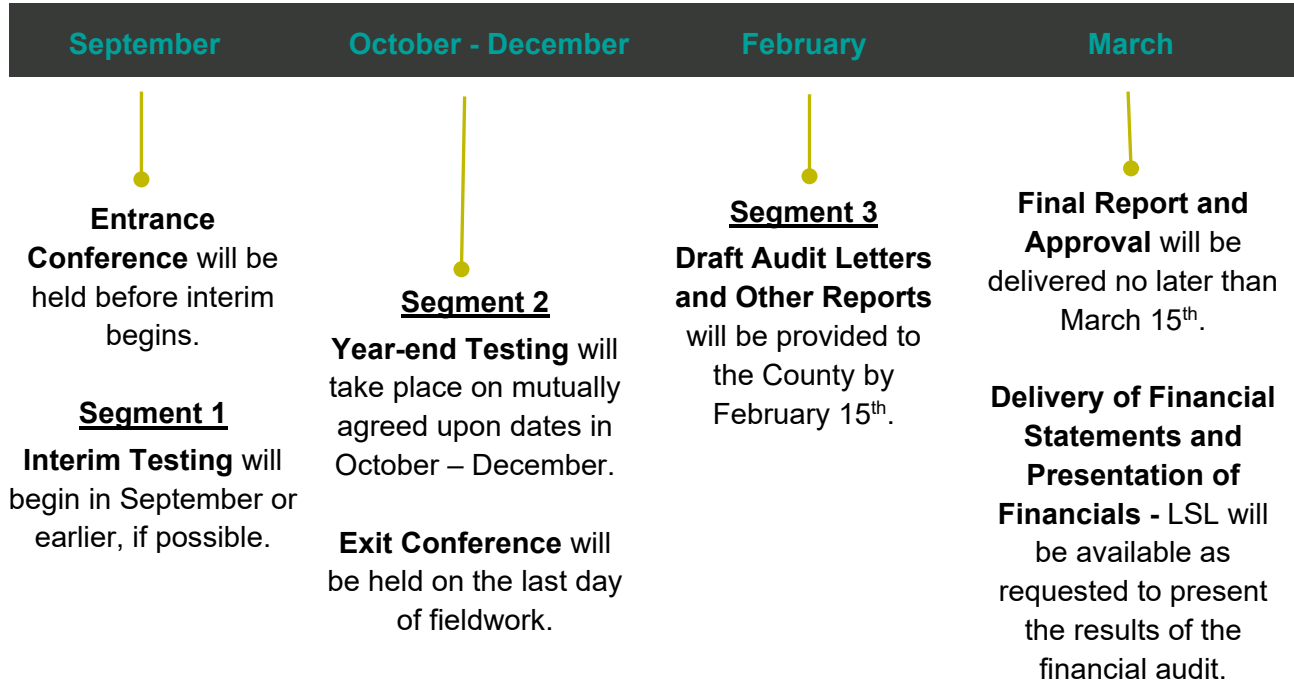
As part of the Scope of Work and time requirements, we assume that the County will provide all necessary information needed to complete the financial statement and single audit, as applicable. We will proactively identify and communicate any pending information from the County that could hinder our ability to complete the objectives of the engagement in a timely manner.

QUALITY MANAGEMENT SYSTEM

LSL's Quality Management System fully complies with the AICPA's Statement of Quality Management Standards No. 1 and showcases our unwavering commitment to excellence in audit and assurance services. Designed to meet and exceed industry standards, our framework integrates robust risk management, ethical compliance, and continuous improvement across every engagement. With clear policies for governance, client relationships, resource allocation, and performance monitoring, our system empowers every team member to deliver reliable, high-quality results. By fostering a culture of transparency, accountability, and innovation, LSL ensures clients receive exceptional service and peace of mind, backed by proven processes and a dedication to quality at every level.

PROJECT SCHEDULE

LSL assumes under the time requirements that the County will have closed its books and will present the LSL team with general ledger balances that are auditable prior to the start of fieldwork. A sample timeline is provided on the following page displaying the key stages of the audit and the deliverables.



PROPOSED WORK PLAN

At LSL, we use a governmental audit program that will be tailored to the County's operations to accommodate its specific circumstances and organizational structure. LSL's audit programs are organized by financial statement category, which we believe is the most effective and efficient approach to substantially reduce the risk of omitting important procedures. Our approach is designed to increase audit efficiency by linking financial statement assertions, audit objectives, and procedures that are basic to most governmental audit engagements.

PROPOSED SEGMENTATION

Our audit services will be divided into the three succeeding segments:

- Segment 1 – Planning and Obtaining an Understanding
- Segment 2 – Financial Audit Testing
- Segment 3 – Conclusion

Segment 1 – Planning and Obtaining an Understanding

LSL will provide an annual audit communication letter, engagement letter, and Government Audit Quality Center Information letter. The audit communication letter is to be provided to the County Council and/or Board of Directors and can be communicated orally to those charged with governance, if requested, where we will discuss planning stages, responsibilities of the County Council and/or Board of Directors, Auditors, and Management, and provide an opportunity to communicate with us as the auditors.

An entrance conference will be scheduled prior to the agreed-upon week of interim testing to ensure that the transition to new auditors is as seamless as possible. Discussions in this meeting include, but are not limited to, an understanding of reports and key milestones for deliverables, prior audit reportable conditions and issues, and “Prepared by Client” (PBC) schedules.

A trial balance is requested for our planning meeting to assist the LSL team in obtaining knowledge of economic conditions, industry elements, and new standards that may affect the County. We will compile a list of PBC items based on our review of the prior year's financial statements and the gathered information that will be provided to the County one month prior to testing or earlier if requested. We operate on a paperless software system and provide a secured cloud-based portal for all clients. The County will have a separate folder that can be customized to organize, and upload requested schedules, support documents, etc.

After interim testing, we will hold an exit meeting to discuss potential weaknesses, if any, and provide feedback for improvements or valuable information gathered from any outside clientele that would benefit the County.

Segment 2 – Financial Audit Testing

Based on the information gathered thus far, we will utilize a customized audit program based on the risk assessment developed during our assessment of the County's internal controls and *Government Auditing Standards*. The primary benefit of a tailored program is a focused set of procedures to address relevant areas. We believe that this approach is both effective and efficient and is critical to compliance with other material laws and regulations.

We will annually compile another customized PBC list for the year-end testing provided at least one month prior or earlier if requested. We will request trial balances from the County for our analytical review to be provided one week before testing is scheduled to commence. Year-end testing will include testing of the balance sheet, revenue and expenditures accounts, confirmation of selected balances, analytical procedures, evaluation of the internal controls, and preparation of reports and letters.

Segment 3 – Conclusion

Based on our year-end exit meeting we will discuss a plan to finalize the financial statements according to the timetable of the County. We will schedule dates for the initial and final drafts including time for LSL's and the County's review and approval of the financial statements. This period will also account for review by the engagement partner and quality assurance partner. After the review and receipt of the signed Representation Letter from the County, LSL will provide a final report no later than March 15th each year.

LEVEL OF STAFF ASSIGNED AND NUMBER OF HOURS TO BE ASSIGNED

Segment/Task	TOTAL PROPOSED HOURS					
	Partners/ Director	Manager	Supervisor	Staff	Clerical	Total
County's Basic Financial Statements						
Interim test work	0	0	15	58	0	73
Year-End test work	0	0	30	140	0	170
Report/Review/Supervision	17	40	40	0	10	107
Subtotal	17	40	85	198	10	350
Schedule of Expenditures of Federal Awards*						
Test work	0	0	15	60	0	75
Report/Review/Supervision	8	20	25	0	2	55
Subtotal	8	20	40	60	2	130
California State Office of Emergency Services and Board of Corrections						
Test work	0	0	0	12	0	12
Report/Review/Supervision	2	4	6	0	1	13
Subtotal	2	4	6	12	1	25
Appropriation Limitation Calculation						
Test work	0	0	0	3	0	3
Report/Review/Supervision	0	1	1	0	0	2
Subtotal	0	1	1	3	0	5
TOTAL PROPOSED HOURS:	27	65	132	273	13	510

*Hours proposed are for three (3) major programs.

AUDIT SAMPLING

For tests of controls, we use audit sampling. Tests of controls are procedures directed towards determining the effectiveness of the design or operation of an internal structure policy or procedures. Audit sampling is typically used for tests of controls and compliance that involve the inspection of documents and reports indicating the performance of the applicable policy or procedures and compliance with the applicable laws and regulations. Sample sizes vary based on the population and risk-based calculations.

TYPE AND EXTENT OF ANALYTICAL PROCEDURES

For the audits of the financial statements, we will use analytical procedures as an overall review of the financial information in the preliminary and final stages of the audits. These procedures are designed to assist us in planning our audits and in assessing the propriety of the conclusions reached and evaluating the overall financial statement presentation.

The procedures to be utilized consist of determining expectations for changes to significant revenue, expenditure, and balance sheet accounts, reading the financial statements and related notes, reviewing the budget and related material, and focusing on overall relationships within the financial statements.

Once determined, these are reviewed to evaluate if the changes appear reasonable or require further analysis. For all significant differences, explanations are obtained as to why the situation occurred and additional substantive procedures may be applied, and related evidence is gathered to resolve concerns and questions.

ELECTRONIC DATA PROCESSING SOFTWARE & AI TECHNOLOGY

LSL is always at the forefront of technology and finding ways to increase efficiency in our audits. Our goal is to effectively streamline the audit process to make the burden of an audit easier on our clients and ease any technical disagreements.

Caseware

At LSL, we partner with and utilize **Caseware** to perform our audits and retain electronic workpapers and supporting documentation in a fully cloud-based platform. During our preparation, all financial statements and schedules are linked to Caseware and audit documentation, ensuring accuracy and consistency with County records and eliminating the risk of manual errors.

LSL Caseware Cloud Portal

Our web-based portal system provides clients with the ability to securely share information in a user-friendly platform. Integrated with **Caseware OnPoint Collaborate**, this state-of-the-art tool enhances collaboration in accounting and auditing. It enables direct communication with clients throughout the audit process for feedback exchange and tracks activities such as audit requests, client uploads, and progress. Access to the secure hub can be restricted to relevant individuals. This tool eliminates the necessity of sending sensitive documents via email, enhancing efficiency. Client dashboards are customizable to meet specific needs.

Data Extraction & Audit Analytics

We believe software is only as effective as those who know how to use it. That's why we train all our staff and incorporate the use of **Caseware Analytics AI** and **IDEA** into our audit approach. These two complement each other to create a risk-based transaction analysis tool. We utilize them to scan transaction sets, identify exceptions warranting further investigation, and provide additional assurances to our clients. These tools offer users a high-level summary and reduce time spent in transaction analysis by automatically performing multiple tests on the entire transaction set. They assist in identifying duplicate payments, high-risk journal entries, and developing expectations for analytical procedures used during the audit.

Experience With ERP Systems

Many of our clients have updated their system software with new Enterprise Resource Planning (ERP) systems over the years. We make ourselves available for questions and recommendations, including assistance with the vendor selection process. Our clients' transition to more sophisticated ERP systems has allowed us to gain a better understanding of each system and its unique capabilities. We often obtain read-only access to our clients' software and can work directly within the system. This allows us to provide useful observations and recommendations regarding internal controls and facilitates efficient audit test work. Some of the ERP and Property Tax Systems we have extensive experience with include **Tyler Technologies (Munis, New World, Eden, Incode), One Solution, Oracle, SAP, Infor, Megabyte**, and more.

DETERMINING LAWS AND REGULATIONS SUBJECT TO AUDIT TEST WORK

The Laws and Regulations that will be subject to audit test work are determined by the applicable laws, regulations, contracts, and grant agreements which we identify through the understanding we obtain of the County and our extensive experience with other governmental entities.

DRAWING AUDIT SAMPLES FOR COMPLIANCE

The sampling procedures test the operating effectiveness of an internal control structure policy or procedure by determining how the policy or procedure was applied, the consistency with which it was applied during the audit period, and by whom it was applied. We will draw samples for disbursements, receipts, and payroll when applicable. Each document selected will be tested for various attributes that are designed to verify compliance with different aspects of internal controls and applicable laws and regulations. Additionally, each sample item will be tested for coding to the proper accounts and posting to the general ledger.

LSL'S APPROACH TO UNDERSTANDING THE COUNTY'S INTERNAL CONTROL STRUCTURE

LSL will perform procedures as required by SAS 122-125 to obtain an understanding of the County and its environment along with assessing the risks of material misstatements in order to gain insight into the internal control structure over the financial statements. Our review will encompass various areas such as financial reporting, cash, revenues and receivables, utility billing, expenses, accounts payable, payroll, capital assets, long-term debt, and grant reporting. We will issue a management letter (SAS 115 Letter) that identifies any significant deficiencies and/or material weaknesses found as required by the Government Auditing Standards.

Our process is to obtain and review the County's annual budget book, organizational charts, standard operations procedures, manuals, policies, or other written documentation to identify processes and controls for critical transaction cycles. As much as is possible, we attempt to gather the data from the County's publicly available documents prior to beginning the audit to reduce the workload of the County's audit staff.

Additionally, during Segment 1 of the audit, LSL will conduct interviews with the management of finance and responsible parties of each audit section to understand the processes and controls through observation and discussions. We will also perform sampling transactions as part of a “walk-through” process to verify that the system of control is functioning as per the policies and procedures.

ANTICIPATION OF POTENTIAL AUDIT PROBLEMS, ROLES & RESPONSIBILITIES OF THE COUNTY

Outside of the complexities that arise with the implementation of GASB pronouncements, LSL does not anticipate any audit problems or conflicts in the performance of the services requested in this RFP. Our approach is to partner with our clients to provide information, training, and the resources necessary to successfully implement any new changes in accounting principles.

As mentioned previously, LSL assumes that the County will provide all necessary information to complete the financial statement and single audits. The LSL team assigned to this engagement will help identify and communicate any pending information needed from the County that may hinder the engagement's objectives and timely completion. Additionally, LSL assumes that the County will have closed its books and present auditable general ledger balances.

WORKING PAPER RETENTION AND ACCESS

All working papers and reports will be retained at LSL's expense for a minimum of seven (7) years unless otherwise notified in writing by the County of the need to extend that retention period. Upon written request, we will make working papers available to parties designated by the County. Furthermore, we will respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

c) Professional Qualifications and Experience

HISTORY & SIZE

LSL, LLP is a limited liability partnership and is not a wholly owned subsidiary of a parent company.

LSL was established in 1929 and has grown as a leader in the government sector. Our full-service accounting firm is headquartered in Irvine, California, with a dynamic team of 15 partners, 4 principals, and 165 employees. We proudly serve over 100 municipal clients, including counties, cities, water and electric utility districts, and special-purpose government agencies. Our dedicated government sector encompasses the following major classifications: attestation, compliance, consulting, outsourced accounting and reporting, year-end close assistance, interim staffing, strategic planning, and tax services.

Location



Irvine, CA

500 Technology Drive, Suite 350
Irvine, CA 92618
Phone: (949) 829-8299

Sacramento, CA

500 Capitol Mall., Suite 2350
Sacramento, CA 95814
Phone: (916) 503-9691

Phoenix Metropolitan Area, AZ

950 W. Elliot Rd., Suite 110
Tempe, AZ 85284
Phone: (480) 424-7855

The Woodlands, TX

21 Waterway Avenue, Suite 30089
The Woodlands, TX 77380
Phone: (936) 828-4587

We regularly share staff and resources across our offices to leverage the virtual footprint of our government team that spans across the United States. This collaborative approach ensures that you receive the highest level of industry-specialized service while maintaining a streamlined, reliable audit and comprehensive coverage.

LSL'S GOVERNMENT TEAM RESOURCES

Our governmental staff consists of three (3) Partners, one (1) Director, four (4) Senior Managers, eight (8) Managers, nine (9) Supervisors, and twenty (20) Professional Staff.

LSL will not be subcontracting any portion of the County's audit. All staff assigned to the audit portion of the engagement will be employed by LSL on a full-time basis and have extensive experience providing auditing services for cities, counties, and special-purpose government agencies. However, LSL does collaborate with a third-party for the preparation of the SCO (State Controller's Office) reports to ensure that the reports are prepared and filed correctly and timely by experts in those reports.

Our educational programs are designed to provide our team members with the knowledge and skills necessary to deliver high-quality services to our clients. We offer a variety of training opportunities, including those provided by CalCPA, AICPA, Government Audit Quality Center, and Government Finance Officers Association (GFOA).

GOVERNMENT AUDITING STANDARDS

LSL understands its responsibilities to perform audits and issue opinions on the County's financial statements as well as its fair presentation. Our financial audits are performed in accordance with the Generally Accepted Government Auditing Standards (GAGAS) issued by the Comptroller General of the United States, and our Single Audits are performed in accordance with the requirements of the Uniform Guidance. We will also evaluate the County's internal control system and provide recommendations for growth and improvement.

SINGLE AUDIT EXPERIENCE

Our firm has extensive experience in performing Single Audits for local government agencies under the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, Audit Requirements of Federal Awards (Uniform Guidance), and the United States Office of Management and Budget (OMB). **APPENDIX A – CURRENT LIST OF MUNICIPAL CLIENTS** includes a list of government audit clients for which a Single Audit has been performed in the last fiscal year. Additionally, the table below highlights recent examples of federal programs audited by LSL.

Federal Granting Agency	AL #	Name of Program
U.S. Department of Agriculture	10.557	Special Supplemental Nutrition Program for Women, Infant, and Children
U.S. Department of Housing & Urban Development	14.195	Section 8 Housing Assistance Payment Program
U.S. Department of Housing & Urban Development	14.218	Community Development Block Grants/Entitlement Grants
U.S. Department of Housing & Urban Development	14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii
U.S. Department of Housing & Urban Development	14.239	HOME Investment Partnerships Program
U.S. Department of Housing & Urban Development	14.856	Lower Income Housing Assistance Program Section 8 Moderate Rehabilitation
U.S. Department of Housing & Urban Development	14.871	Section 8 Housing Choice Vouchers
U.S. Department of Transportation	20.106	Airport Improvement Program
U.S. Department of Transportation	20.205	Highway Planning and Construction
U.S. Department of Transportation	20.507	Federal Transit Formula Grants
U.S. Department of Treasury	21.019	Coronavirus Relief Fund (CRF)
U.S. Department of Treasury	21.027	Coronavirus State and Local Fiscal Recovery Funds (SLFRF)
U.S. Environmental Protection Agency	66.458	Capitalization Grants for Clean Water State Revolving Funds
U.S. Department of Health and Human Services	93.563	Child Support Enforcement
U.S. Department of Health and Human Services	93.667	Social Services Block Grant
U.S. Department of Health and Human Services	93.676	Unaccompanied Alien Children Program
U.S. Department of Health and Human Services	93.778	Medical Assistant Program - Medicaid Cluster
U.S. Department of Homeland Security	97.036	Disaster Grants- Public Assistance (Presidentially Declared Disasters)
U.S. Department of Homeland Security	97.067	Homeland Security Grant Program

GFOA AWARD PROGRAM

LSL understands the significance of obtaining and maintaining the Certificate of Excellence in Financial Reporting from the GFOA. We have prepared financial statements and footnote disclosures for many of our local government clients who have received this award. Our governmental partners, managers, and seniors are closely involved in the preparation of these reports. Clients currently receiving the GFOA award are also noted in **Appendix A**.

CURRENT LIST OF MUNICIPAL CLIENTS

The current list of municipal clients in **Appendix A** includes LSL's most significant engagements conducted within the last three (3) years that are similar to the engagement described in this request for proposal, including local agencies with 50,000 or more population and \$100 million or more in general governmental revenues.

REFERENCES

The following references highlight our experience in providing professional auditing services to other governmental organizations with similar size and scope as the County of Tehama. We invite you to contact them to gain insight into our working relationships and quality of service.

County of Butte	
Contact	Graciela Gutierrez, Auditor-Controller
Telephone	530-552-3600
Size of General Fund Budget	\$268,776,284
Size of Agency Finance Department Staff	3 staff
Scope of Work	Audit of the County’s ACFR receiving the GFOA award; Single Audit; Dept of Insurance Program Audit, Boating Safety and Enforcement Audit, CalOES Audit

County of Placer	
Contact	Nicole Howard, Auditor-Controller
Telephone	530-889-4210
Size of General Fund Budget	\$550,224,000
Size of Agency Finance Department Staff	6 staff
Scope of Work	Audit of the County’s ACFR receiving the GFOA award; Single Audit; REAC AUP Submission; First 5 Commission Audit, Western Placer Waste Management Authority Audit, GANN Limit AUP, Golden Sierra Job Training Agency Audit & Single Audit, Placer Mosquito Vector Control Audit, Placer County Treasury Review Panel

County of Yolo	
Contact	Tom Haynes, Interim Chief Financial Officer
Telephone	530-666-8050
Size of General Fund Budget	\$163,446,704
Size of Agency Finance Department Staff	2 staff
Scope of Work	Audit of the County’s ACFR receiving the GFOA award; Single Audit; audit of County’s Treasury, GASB 68 and 75 Employer Allocation Schedules

County of Sutter	
Contact	Nathan Black, Auditor-Controller
Telephone	(530) 822-7127
Size of General Fund Budget	\$67,971,032
Size of Agency Finance Department Staff	1 staff
Scope of Work	Audit of County's ACFR and Single Audit.

County of Nevada	
Contact	Gina Will, Auditor-Controller
Telephone	530-265-1580
Size of General Fund Budget	\$114,243,099
Size of Agency Finance Department Staff	2 staff
Scope of Work	Financial Statement audit and Single Audit; Financial Statement audits of the Nevada County Sanitation District No. 1 and Nevada County Finance Authority, and Appropriations Limit AUP

d) Staffing

Our team at LSL is highly equipped to manage the project workload efficiently. Collectively, the assigned team brings decades of experience in public accounting and auditing, including deep knowledge of California's budget process. Seamless communication and collaboration with our clients are top priorities. Utilizing our structured and segmented approach to the audit, we have a proven track record of delivering high-quality results, meeting proposed budgets and schedules effectively; and leveraging both remote capabilities and on-site presence as needed. We are confident in our ability to devote sufficient time and resources to this project and ensure its successful completion.

STAFF CONTINUITY

To ensure the quality of our staffing, we have established firm policies that prioritize the continuity of engagement teams, except in cases where an employee has left the firm or has been promoted. In the event of any changes in staffing at the Manager position and above, LSL will first seek written permission from the County.

QUALITY OF STAFF ASSURANCE

LSL is committed to providing the County with a stable and experienced team that is dedicated to delivering a high-quality audit and exceptional service. We understand the importance of maintaining a strong and reliable team throughout the engagement, and we will work closely with the County to ensure that any staffing changes are handled with minimal disruption to the continuity of the engagement.

Continuing Education

At LSL, we strongly emphasize professional development and continuing education to ensure that our team members are up to date on the latest developments in governmental accounting and auditing. As a firm policy, all LSL government staff are required to complete a minimum of 40 hours of continuing education every year, with at least 24 hours in governmental accounting and auditing in a two-year period.

ADDITIONAL RESOURCES

The LSL team is comprised of top talent within the industry with comprehensive experience beyond governmental audit, accounting, and advisory services. When you partner with LSL, you gain access to the experience, knowledge, and resources of our entire team, including our consulting and technology teams. We are committed to helping finance departments thrive by providing the guidance, tools, and services that foster lifelong success for your finance team. We encourage our clients to tap into our full professional team of industry and product experts for your full-service consulting and staffing.



Financial & Compliance
Audits

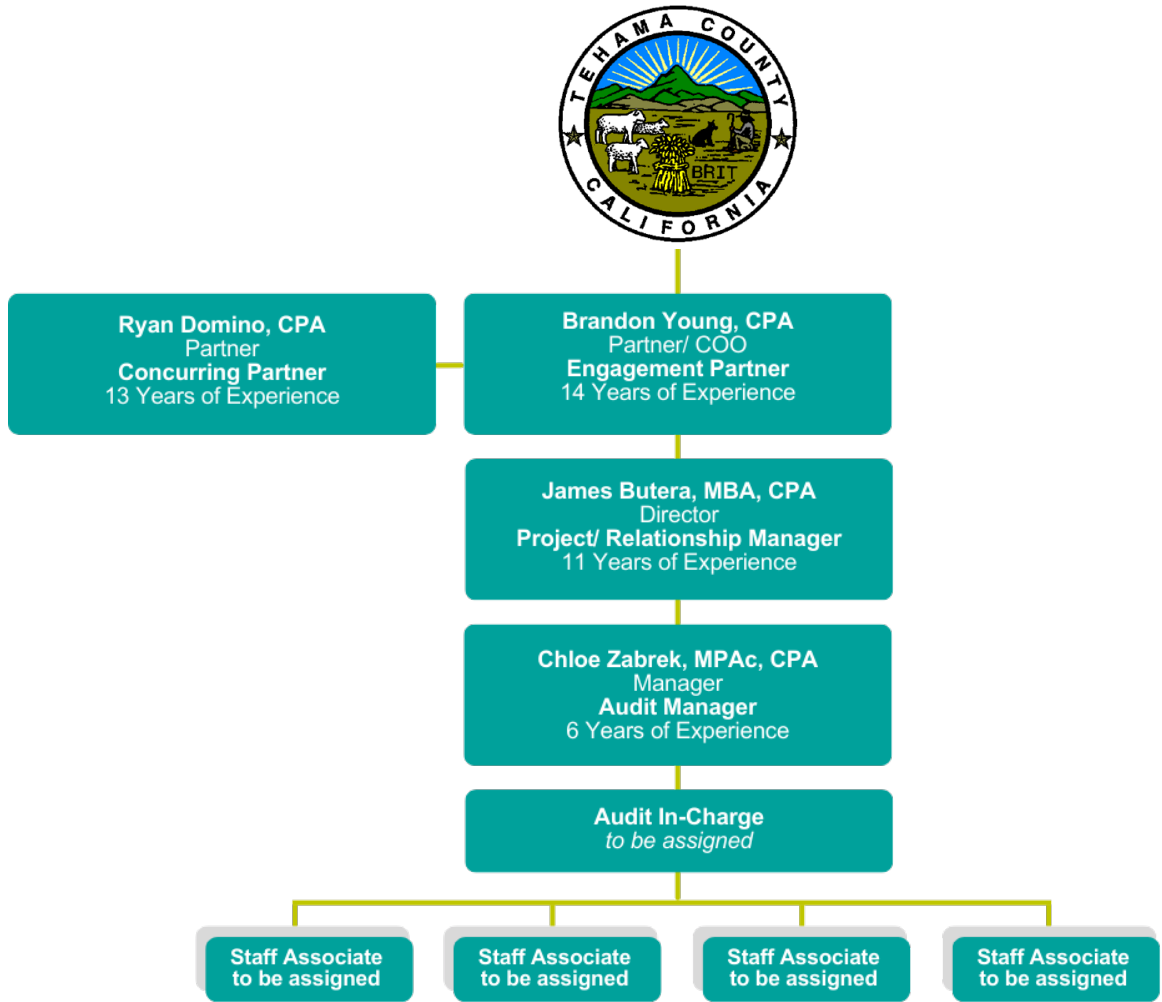


Consulting, Staffing &
Training



ERP &
Other Technologies

e) Key Personnel
ORGANIZATIONAL CHART



Brandon Young, CPA
 Engagement Partner

Brandon is an expert in governmental accounting and auditing and trains our government team on the proper implementation of new GASB pronouncements, ensuring that our clients receive the highest level of service and expertise. Brandon is appointed to a 3-year term to serve the prestigious AICPA State and Local Government Expert Panel, further demonstrating his expertise in the field. Brandon also serves on the CalCPA Governmental Accounting and Auditing Committee, specific to the State of California, and he is responsible for numerous white papers and technical clarifications, including those for GASB 68, 75, and 87. His contributions to this committee have helped to shape the accounting and auditing practices of government organizations in California.



Ryan Domino, CPA
Concurring Partner

Ryan Domino has a strong technical focus and specializes in governmental accounting and auditing. He currently serves as a technical reviewer for the Government Finance Officers Association (GFOA) and regularly presents at our firm's annual GASB Update and at CSMFO's chapter meetings where he presents and trains on the latest GASB pronouncements. Ryan is an expert on Single Audit planning and execution and holds advanced certification from the AICPA. Ryan provides our clients with a competitive advantage as a member of GFOA's Special Review Committee for the Award for Excellence in Financial Reporting and able to provide valuable insights and recommendations to help organizations achieve excellence in financial reporting.

ENGAGEMENT TEAM RESUMES

Team resumes are available in [APPENDIX B – ENGAGEMENT TEAM RESUMES](#), which details the position of each team member in the firm, their educational background, and their years and types of experience. The resumes also provide information on relevant continuing education completed by the team members during the past three years. Proposed team members will be available for ninety (90) days from the proposal due date. LSL will promptly notify the County of any changes in key personnel prior to award.

f) Proposals as Part of a Professional Services Agreement

INSURANCE

LSL confirms that we will maintain the minimum insurance requirements throughout the entire term of this engagement. We have provided evidence of coverage with the submission of our proposal in [APPENDIX C – COI EVIDENCE OF COVERAGE](#), and the actual insurance form will be provided upon the award of contract.

g) Litigation/Arbitration/Termination in the last seven (7) years

DESK REVIEW / DISCIPLINARY ACTION

There have been no disciplinary actions against our organization since its inception. There have been no litigations, mediations, or arbitration against our firm in the past seven years. Our Single Audit reports are desk reviewed either by the federal cognizant agency or the State Controller's Office acting as the Oversight Agency. LSL has never had a report rejected by any of these agencies and is highly regarded and recognized by the staff of the State Controller's Office for top-quality reports.

PEER REVIEW

Our firm has participated in the AICPA Peer Review Program since its inception. All our peer reviews have covered governmental engagements and have received *pass* ratings. Our most recent peer review conducted by Spafford and Landry CPAs is provided below.



Patrick D. Spafford, CPA
Todd C. Landry, CPA

Licensed by the California Board of Accountancy
Member: American Institute of Certified Public Accountants

Report on the Firm's System of Quality Control

To Lance, Soll & Lunghard, LLP
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Lance, Soll & Lunghard, LLP (the firm) in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of the applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and employee benefit plan audits.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Lance, Soll & Lunghard, LLP in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)*, or *fail*. Lance, Soll & Lunghard, LLP has received a peer review rating of *pass*.

Spafford & Landry, Inc.

March 30, 2023

h) Fee Schedule

LSL'S STANDARD HOURLY BILLING RATES

Auditor's Standard Billing Rates	Estimated Total Hours	2025-26	2026-27	2027-28	2028-29	2029-30
Partner	27	\$354	\$354	\$354	\$372	\$391
Director		\$279	\$279	\$279	\$293	\$308
Senior Manager	0	\$246	\$246	\$246	\$259	\$272
Manager	65	\$210	\$210	\$210	\$221	\$233
Supervisor	132	\$189	\$189	\$189	\$199	\$209
Senior Accountant	0	\$150	\$150	\$150	\$158	\$166
Experienced Staff	0	\$126	\$126	\$126	\$133	\$140
Staff Accountant	273	\$114	\$114	\$114	\$120	\$126
Clerical	13	\$66	\$66	\$66	\$70	\$74

Hours proposed are for 3 major programs.

ALL-INCLUSIVE MAXIMUM PRICE

All-Inclusive Maximum Price by Report					
Report	2025-26	2026-27	2027-28	2028-29	2029-30
County's Basic Financial Statements	\$53,720	\$53,720	\$53,720	\$56,410	\$59,230
Schedule of Expenditures of Federal Awards*	\$21,560	\$21,560	\$21,560	\$22,640	\$23,770
California State Office of Emergency Services and Board of Corrections	\$4,120	\$4,120	\$4,120	\$4,330	\$4,550
Appropriation Limitation Calculation	\$640	\$640	\$640	\$670	\$700
Out-of-Pocket Expenses	<i>Included</i>	<i>Included</i>	<i>Included</i>	<i>Included</i>	<i>Included</i>
Total for Fiscal Year (Not-to-Exceed)	\$80,040	\$80,040	\$80,040	\$84,050	\$88,250

*Price includes three (3) major programs. Each additional program is \$6,000.

MANNER OF PAYMENT

LSL's offers two manners of payment to our government audit clients. The first manner of payment is an upfront payment for the services to be rendered, less a 10% retention. This payment is due upon execution of the professional services agreement or the engagement letter. We apply an additional 5% discount to the overall audit fee for up-front payments.

The second method of payment is that 90% of the total fees are invoiced in equal, monthly installment payments commencing from the month the professional services agreement or engagement letter is executed and scheduled to conclude December each year. If the installment payment method is selected, if the scope of work is concluded earlier than December of each year, the remaining balance becomes due and payable upon completion of the annual scope of work. Under both methods, the final 10% retention is due and payable upon completion of the scope of work. The peripheral reports (e.g., the Single Audit and Appropriations Limit) are invoiced upon completion of the scope of work. Invoices will not be provided on a more than monthly interval.

i) Additional Information

LSL HIGHLIGHTS: AWARDS & VALUES

LSL is a multi-location firm with formidable resources that provides a personal feel and hands-on client experience.



Ranked #17 on the Orange County Business Journal's CPA Firm Book of Lists



Established in 1929



15 Partners
4 Principals



165 Employees
(and growing!)

Accounting Today Regional Leader

LSL has again been recognized as an Accounting Today Regional Leader in 2025. The list ranks the top CPA firms that have shown exceptional growth, embraced technology, and who 'think outside the box' when providing solutions.



INSIDE Public Accounting Award

LSL is honored to be recognized among the Top 300 accounting firms in the nation by INSIDE Public Accounting! Each year, IPA ranks CPA firms based on net revenue, and LSL proudly advanced from #220 in 2024 to #201 in 2025. Our fantastic team and the trust of our valued clients are the driving force behind this upward momentum and continued growth.



Best of Accounting Award

LSL has consistently secured the ClearlyRated *Best of Accounting* award since 2019. This exclusive program awards accounting firms who demonstrate high-level service of excellence within the accounting industry and solely leverages statistically validated survey responses from our clients.



4.7 based on 646 ratings



Our Core Values

Our values weren't decided on by management and handed down. Every member of the LSL team worked together to share what values matter most to us. From there, we came up with the following five core values that embody how we approach each other, our work, and our clients.



PURSUE EXCELLENCE



LOVE WHAT YOU DO



LEAD WITH INTEGRITY



ACCOMPLISH MORE TOGETHER



FORWARD THINKING

TRAINING SERVICES & LSL SEMINARS

LSL offers a comprehensive suite of training options including written materials, in-person, online and webinars covering both current topics and foundational concepts. These programs are tailored towards finance department teams to ensure that both clients and staff are informed and prepared in governmental accounting and auditing with continued support throughout. We regularly lead instructional sessions and learning opportunities in financial reporting, internal control risk assessments, and the latest GASB updates delivering the most current information and ideas that impact your industry. These opportunities are made available through our firm to the County for professional development or continuing professional education credits. Some of the topics include:

Uniform Guidance (UG) Updates	GASB Updates	Addressing Staffing Challenges	ERP Implementation Panel	<u>LSL Back to Basics Series</u>
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Back to Basics topics include:

- GASB 101: Compensated Absences
- Capital Assets
- Bank Reconciliations
- Pension & OPEB
- Accounts Receivable
- A/P, Accrued Liabilities, and Long-Term Debt
- Leases & SBITAS

For upcoming webinars, please visit <https://lslcpas.com/webinars/>.

Appendix A – Current List of Municipal Clients

Current List of Municipal Clients						
Client Name	Client Clas	Contact Person	Services	Years	Phone	
* Barstow	M	Sydney Harris	A1, A2	11	760-255-5115	
Big Bear Fire Authority	S	Kristin Mandolini	A1	9	909-866-5831	
* Big Bear Lake	M	Joseph Toney	A1, A2	27	909-866-5831	
* Brea	M	Monica Lo	A1, A2	13	714-990-7600	
* Burbank	M	Heidi Okimoto	A1, A2	15	818-238-5500	
* Butte County	C	Graciela Gutierrez	A1, A2	1	530-552-3600	
Canyon Lake	M	Aaron Brown	A1, A2	30	951-244-2955	
* Carlsbad	M	Zach Korach	A1, A2	3	760-602-2430	
* Cathedral City	M	Kevin Biersack	A1, A2	15	760-770-0378	
* Chino Hills	M	Nicole Lugotoff	A1, A2	28	909-364-2648	
* Citrus Heights	M	Alberto Preciado	A1, A2	6	916-272-4776	
* Citrus Heights Water District	S	Annie Liu	A1	4	916-735-7703	
* Coachella Valley Water District	S	Karla Romero	A1, A2	12	760-398-2651	
* Culver City	M	Lisa Soghor	A1, A2	1	310-253-6016	
* Dana Point	M	Sheryl Mariano	A1	1	949-248-3516	
* Diamond Bar	M	Jason Jacobsen	A1, A2	15	909-839-7051	
* Downey	M	Francesca Navarro	A1, A2	11	562-904-7265	
Duarte	M	Angela Chiaromonte	A1	1	626-357-7931	
Durham Mosquito Abatement District	S	Anita Weinreich	A1	1	530-518-0364	
* East Bay Municipal Utility District	S	Melody Wang	A1, A2	6	510-287-0280	
* Eastern Municipal Water District	S	Wilma Garriz	A1, A2	4	951-928-3777	
El Dorado County	C	Alison Winter	A1, A2	1	530-621-6729	
* El Toro Water District	S	Vishav Sharma	A1	1	949-599-2504	
* Fullerton	M	Toni Smart	A1, A2	4	714-738-6522	
* Galt	M	Cindy Nguyen	A1	7	209-366-7150	
Grand Terrace	M	Christine Clayton	A1, A2	11	909-824-6621	
Inglewood	M	Sharon Koike	A1, A2	10	310-412-5257	
* Irwindale	M	Lori Svet	A1	30	626-430-2200	
Kress	T	Johnny Taylor	A1	1	806-994-5051	
* La Quinta	M	Claudia Martinez	A1, A2	1	760-777-7055	
* Laguna Beach	M	Shannon Espinoza	A1	1	949-497-0319	
Livingston	M	Happy Bains	A1	4	209-394-8041	
* Lodi	M	Chia Lor	A1, A2	2	209-269-4638	
* Lompoc	M	Christie Donnelly	A1, A2	4	805-875-8283	
* Malibu	M	Renee Neerman	A1	21	310-456-2489	
* Manhattan Beach	M	Julie Bondarchuk	A1	15	310-802-5564	
* Mesa Water District	S	Anthony Phou	A1	3	949-574-1022	
* Monrovia	M	Buffy Bullis	A1, A2	24	626-932-5513	
Monterey Peninsula Airport District	S	Mark Wilson	A1, A2	6	831-648-7000	
* Napa	M	Rajneil (Raj) Prasad	A1, A2	1	707-257-9698	
Nevada City	M	Stephen Erlandson	A1	1	530-265-2496	
* Nevada County	C	Gina Will	A1	1	530-265-1580	
* Newark	M	Krysten Lee	A1, A2	6	510-578-4288	
* Oceanside	M	Jill Moya	A1, A2	16	760-435-3887	
Orange	M	Trang Nguyen	A1, A2	2	714-744-2251	
Orchard Dale Water District	S	Ron Richard	A1	6	562-941-0114	

*County of Tehama
Audit Services for the Annual Financial Statements and Single Audit*

* Palm Desert	M	Veronica Chavez	A1, A2	8	760-346-0611
* Pasadena	M	Armine Trashian	A1, A2	12	626-744-4000
* Placer County	C	Debbie Chan	A1, A2	1	530-889-4180
* Rainbow Municipal Water District	S	Rick Aragon	A1	5	760-728-1178
* Rancho Cucamonga	M	Caroline Cruz-Contreras	A1, A2	47	909-774-2434
Rolling Hills	M	Robert Samario	A1, A2	16	310-377-1521
* Rosemead	M	Maria Teresita Anson	A1, A2	7	626-569-2146
* Roseville	M	Kyle Horton	A1, A2	4	916-774-5526
* Sacramento Transportation Authority	S	Dustin Purinton	A1	2	916-323-0894
* San Bernardino Municipal Water Depart	S	Cynthia Mouser	A1, A2	6	909-453-6010
* San Clemente	M	Jacob Rahn	A1, A2	7	949-361-8360
* San Joaquin Council of Governments	S	Lynette Castle	A1, A2	6	209-235-0454
San Juan Capistrano	M	Ken Al-Imam	A1, A2	4	949-493-1171
* San Marino	M	Hillary Guirola-Leon	A1, A2	32	626-300-0708
* Santa Monica	M	Steve Gomez	A1, A2	9	310-458-8272
* Shasta County	C	Nolda Short	A1	1	530-245-6657
* South Coast Air Quality Management Dis	S	Susanna Leung	A1, A2	2	909-396-2623
Stanislaus Council of Governments	S	Jean Foletta	A1	1	209-525-4891
Sutter County	C	Nathan Black	A1, A2	6	530-822-7127
* Three Valleys Municipal Water District	S	Jose Velasquez	A1	17	909-626-5568
* United Water Conservation District	S	Brian Zahn	A1	2	805-695-3870
* Vacaville	M	Ken Matsumiya	A1, A2	5	707-449-5180
* Vallejo	M	Rekha Nayar	A1, A2	6	707-648-5433
* West Sacramento	M	Becky Robertson	A1, A2	2	916-617-4584
Woodland	M	Kimberly McKinney	A1, A2	5	530-661-5849
Yolo County	C	Tom Haynes	A1, A2	6	530-666-8162
* Yorba Linda Water District	S	David Christian	A1	3	714-961-7140

Client Codes:

C - California County

M - California Municipality (City)

S - California Special District or Other Government

T - Texas Municipality (City)

Service Codes:

A1 - Audit Under *Government Auditing Standards*

A2 - Single Audit Act Engagement

* Participated in the GFOA Award Programs and has received or anticipates receiving outstanding awards

Appendix B – Engagement Team Resumes



Brandon Young, CPA, Partner/ COO

ENGAGEMENT PARTNER

ACHIEVEMENTS

Brandon is an expert in Governmental Accounting and Auditing, with over 13 years of experience serving a wide range of clients. He is appointed to serve on the prestigious AICPA State and Local Government Expert Panel, with a three-year term that began in May of 2023, and also has served on the CalCPA Governmental Accounting and Auditing Committee since 2018.

CONTINUING EDUCATION

As a firm policy, all LSL government staff are required to complete a minimum of 40 hours of continuing education every year, with at least 24 hours in governmental accounting and auditing in a two-year period. Brandon meets the requirements for Government Auditing Standards in governmental CPE.

EXPERIENCE

Brandon has performed all phases of governmental audits with numerous presentations to City Councils, Board of Supervisors, Board of Directors, and Audit Committees over the past thirteen years. He routinely presents at CSMFO, local chapter meetings and CalSACA on current accounting and auditing material. He also regularly teaches current audit and accounting-related material at LSL training seminars, webinars, and client education workshops and training events.

His work has entailed:

- The preparation of the ACFR for entities involved in CSMFO and GFOA in the U.S.
- Audit review and technical assistance throughout the year to deliver the most up-to-date information with current GASB pronouncements
- Presentation of audit results to Audit Committees or others charged with governance
- Risk assessment and evaluation of internal controls with COSO and Federal Green Book
- Single Audits in accordance with new Uniform Guidance

MEMBERSHIPS

AICPA, AICPA SLG Expert Panel CalCPA, CalCPA State GAA, CSMFO, GFOA

EDUCATION

Bachelor of Arts Degree in Accounting, Magna Cum Laude – Vanguard University

LICENSE

Certified Public Accountant
California

ENGAGEMENTS

City of Chula Vista
City of Citrus Heights
City of Dixon
City of Lodi
City of Galt
City of Livingston
City of Menlo Park
City of Newark
City of Pasadena
City of Pleasanton
City of Riverside
City of Roseville
City of Santa Monica
City of Shafter
Coachella Valley Water District
County of Placer
County of Nevada
County of Sutter
County of Yolo
East Bay Municipal Utility District
GDPUD
Inland Empire Utilities Agency
Monterey Peninsula Airport District
Orange County Water District
San Joaquin Council of Gov.
Santa Clarita Valley Water Agency
Union Sanitary District



Ryan Domino, CPA, Partner

CONCURRING PARTNER

ACHIEVEMENTS

Ryan currently serves as a technical reviewer for the Government Finance Officers Association (GFOA), and has been a presenter for CSMFO's annual conference and various chapter meetings. He has been involved with teaching current audit and accounting-related material at LSL's in-house training seminars, and annual GASB Update.

CONTINUING EDUCATION

As a firm policy, all LSL government staff are required to complete a minimum of 40 hours of continuing education every year, with at least 24 hours in governmental accounting and auditing in a two-year period. Ryan meets the requirements for Government Auditing Standards in governmental CPE.

EXPERIENCE

Ryan has over 11 years of experience in governmental auditing including financial statement audits, preparation of Annual Comprehensive Financial Reports, Housing Successor compliance audits, TDA compliance audits, Single Audits, Federal Student Financial Aid audits, and various consulting and agreed-upon procedures projects.

Ryan is one of the firm's leaders in ensuring audit quality control and Government Practice training for staff. He is a regular presenter at the firm's annual GASB Update where he has presented training to our clients on the latest GASB pronouncements and has been a presenter for CSMFO's chapter meetings and the annual CSFMO Conference.

Some of his presentations have covered:

- General auditing in accordance with GAGAS
- Accounting for capital assets
- GASB Statement Nos. 89, 90, 91, 94, 100, 101, and 102
- Fraud risks and internal controls

MEMBERSHIPS

AICPA, CalCPA, CSMFO, GFOA, GFOAT

EDUCATION

Bachelor of Arts Degree in Business Administration, with an emphasis in Accounting – California State University, Fullerton

LICENSES & CERTIFICATIONS

Certified Public Accountant
California
Texas

AICPA Advanced
Single Audit Certificate

AUDIT ENGAGEMENTS

City of Agoura Hills, CA
City of Big Bear Lake, CA
City of Brea, CA
City of Burbank, CA
City of Carlsbad, CA
City of Cathedral City, CA
City of Chino Hills, CA
City of Dana Point, CA
City of Kress, TX
City of La Quinta, CA
City of Lompoc, CA
City of Monrovia, CA
City of Moorpark, CA
City of Oceanside, CA
City of Orange, CA
City of Palm Desert, CA
City of Rialto, CA
City of Rosemead, CA
City of San Clemente, CA
City of San Juan Capistrano, CA
City of Santa Monica, CA
Monterey Peninsula Airport District
Orange County Water District
Orchard Dale Water District
Rainbow Municipal Water District
San Bernardino Muni. Water Dept.
Three Valleys Muni. Water District
United Water Conservation District
Yorba Linda Water District



James Butera, MBA, CPA, Director

RELATIONSHIP/ PROJECT MANAGER

ACHIEVEMENTS

James was previously a Director of Finance at a regional municipality in New York. He brings his experience in financial audits, Single Audits, ACFR, and financial statement preparation, plus in-depth knowledge of GASB implementation consulting, bookkeeping consulting, and Controller consulting services.

CONTINUING EDUCATION

133 total hours over the last three years, 110 of which were in governmental accounting and auditing subjects. James meets the requirements of governmental CPE Government Auditing Standards.

EXPERIENCE

James has performed all phases of our government audits, including cities, counties, and special districts for their ACFR and Single Audits.

His work has entailed:

- Assisting in the preparation of the Annual Comprehensive Financial Report
- Performing analytical and substantive audit procedures on account balances
- Planning the nature, timing, and extent of procedures involved in the audit process audits in accordance with the provisions of Government Auditing Standards and the provisions of the Single Audit Act and the Uniform Guidance
- Assisting clients with the preparation and review of GASB 68, 75, and 84 journal entries
- Review of capital assets, debt service, and federal and state award schedules

MEMBERSHIPS

AICPA, CalCPA, GFOA

EDUCATION

Bachelor of Science in Accounting, Cum Laude & Master of Business Administration in Accounting - St. John Fisher University

LICENSE

Certified Public Accountant
New York

ENGAGEMENTS

City of American Canyon
City of Batavia, NY
City of Big Bear Lake
City of Chino Hills
City of Chula Vista
City of Fullerton
City of Geneva, NY
City of Irwindale
City of Livingston
City of Napa
City of Newark
City of Palm Desert
City of Pasadena
City of Pleasanton
City of Rialto
City of Rochester, NY
City of Rosemead
City of West Sacramento
County of Butte
County of Genesee, NY
County of Nevada
County of Placer
County of Sutter
County of Yolo
Jamestown Board of Public Utilities
Monterey One Water District
Rochester City School District



Chloe Zabrek, MPAc, CPA, Manager

AUDIT MANAGER

ACHIEVEMENTS

Chloe is an experienced auditor specializing in state and local government audits, fund accounting, and compliance audits. She began her career at LSL as an Associate Auditor and has advanced to the role of a Manager. In this capacity, Chloe leads her team and every audit engagement with a strong commitment to accuracy and compliance with both regulatory and professional standards, while focusing on the quality and effectiveness of the audit engagement.

CONTINUING EDUCATION

120 total hours over the last three years, 100 of which were in governmental accounting and auditing subjects. Chloe meets the requirements of governmental CPE Government Auditing Standards.

EXPERIENCE

With 7 years of experience in governmental auditing, Chloe has honed her expertise in all phases of government audits, including ACFR audits, housing authority audits, Transportation Development Act audits, Air Pollution Districts, State department audit, and Single Audits.

Her work has entailed:

- Assisting in the preparation of the Annual Comprehensive Financial Report (ACFR)
- Performing analytical and substantive audit procedures on account balances
- Supervising the nature, timing and extent of procedures involved in the audit process as well as Junior Staff
- Assisting clients with the preparation and review of GASB 68, 75, 87, and 96 journal entries
- Review of capital asset, debt service, federal and state award schedules

EDUCATION

Bachelor of Arts in Business Administration
with an emphasis in Accounting – Seattle University

Master of Professional Accountancy – University of California, Davis

LICENSE

Certified Public Accountant
California

ENGAGEMENTS

County of Butte
 County of El Dorado
 City of Diamond Bar
 City of Rancho Cucamonga
 City of Redondo Beach
 City of Roseville
 City of San Juan Capistrano
 City of Vallejo
 South Coast Air Quality District

Engagements at CLA

County of Butte
 County of Calaveras
 County of El Dorado
 County of Glenn
 County of Humboldt
 County of Kern
 County of Lake
 County of Mendocino
 County of Monterey
 County of Placer
 County of San Bernadino
 County of San Joaquin
 County of San Luis Obispo
 County of Shasta
 County of Stanislaus
 County of Tehama
 County of Trinity
 County of Yuba
 City of Benicia
 City of Porterville
 City of Redding
 California Housing Finance Agency
 California Infrastructure and Economic
 Development Bank
 California Cannabis Authority
 Eastern Sierra Transit Authority
 Sacramento Law Library
 San Luis Obispo APCD



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
10/08/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER The Liberty Company Insurance Brokers Lic #0D79653 5955 De Soto Ave, Ste 250 Woodland Hills CA 91367	CONTACT NAME: Mark Wright PHONE (A/C, No, Ext): (888) 918-3960 FAX (A/C, No): E-MAIL ADDRESS: mark.wright@libertycompany.com INSURER(S) AFFORDING COVERAGE NAIC # INSURER A: Hartford Underwriters Insurance Company 30104 INSURER B: Insurer Varies by Jurisdiction (Hartford Casualty) 29424 INSURER C: INSURER D: INSURER E: INSURER F:
INSURED LSL, LLP 500 Technology Dr Ste 350 Irvine CA 92618	

COVERAGES **CERTIFICATE NUMBER:** 25-26 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADUL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:	Y		57SBABE9C78	10/12/2025	10/12/2026	EACH OCCURRENCE \$ 2,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000
							MED EXP (Any one person) \$ 10,000
							PERSONAL & ADV INJURY \$ 2,000,000
							GENERAL AGGREGATE \$ 4,000,000
							PRODUCTS - COM/OP AGG \$ 4,000,000
							\$
A	<input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			57SBABE9C78	10/12/2025	10/12/2026	COMBINED SINGLE LIMIT (Ea accident) \$ 2,000,000
							BODILY INJURY (Per person) \$
							BODILY INJURY (Per accident) \$
							PROPERTY DAMAGE (Per accident) \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000	Y		57SBABE9C78	10/12/2025	10/12/2026	EACH OCCURRENCE \$ 1,000,000
							AGGREGATE \$ 1,000,000
							\$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	57WECAZ7TWB	10/12/2025	10/12/2026	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER
							E.L. EACH ACCIDENT \$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE \$ 1,000,000
							E.L. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER PROOF OF COVERAGE	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
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