

AGREEMENT FOR PROFESSIONAL SERVICES

THIS AGREEMENT for Professional Services ("Agreement") is made as of the Agreement Date set forth below by and between the TEHAMA COUNTY SOLID WASTE MANAGEMENT AGENCY, a joint powers agency created and existing as a public entity under the laws of the State of California ("the Agency"), and JJACPA, INC. (the "Contractor").

In consideration of the services to be rendered, the sums to be paid, and each and every covenant and condition contained herein, the parties hereto agree as follows:

OPERATIVE PROVISIONS

1. SERVICES.

The Contractor shall provide those audit services described in Attachment "A", Provision A-1. Contractor shall provide said services at the time, place and in the manner specified in Attachment "A", Provisions A-2 through A-3.

2. TERM.

Commencement Date: June 4, 2025

Termination Date: June 30, 2027

3. PAYMENT.

Agency shall pay Contractor for services rendered pursuant to this Agreement at the time and in the amount set forth in Attachment "B". The payment specified in Attachment "B" shall be the only payment made to Contractor for services rendered pursuant to this Agreement. Contractor shall submit all billings for said services to Agency in the manner specified in Attachment "B".

4. FACILITIES, EQUIPMENT AND OTHER MATERIALS AND OBLIGATIONS OF AGENCY.

Contractor shall, at its sole cost and expense, furnish all facilities, equipment, and other materials which may be required for furnishing services pursuant to this Agreement, except as provided in this paragraph. Agency shall furnish Contractor only those facilities, equipment, and other materials and shall perform those obligations listed in Attachment "A".

5. ADDITIONAL PROVISIONS.

Those additional provisions unique to this Agreement are set forth in Attachment "C".

6. GENERAL PROVISIONS.

The general provisions set forth in Attachment "D" are part of this Agreement. Any

inconsistency between said general provisions and any other terms or conditions of this Agreement shall be controlled by the other terms or conditions insofar as the latter are inconsistent with the general provisions.

7. DESIGNATED REPRESENTATIVES.

The Agency Manager is the designated representative of the Agency and will administer this Agreement for the Agency. Joseph Arch is the authorized representative for Contractor. Changes in designated representatives shall occur only by advance written notice to the other party.

8. ATTACHMENTS.

All attachments referred to herein are attached hereto and by this reference incorporated herein. Attachments include:

Attachment A - Services
Attachment B - Payment
Attachment C - Additional Provisions
Attachment D - General Provisions


9. AGREEMENT DATE: The Agreement Date is June 2nd, 2025

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the day here first above written.

"AGENCY"

"CONTRACTOR"

By _____
Kris Deiters, Chair



Joseph J Arch, CPA

Date: _____

Date May 27, 2025

ATTEST: _____

ATTACHMENT A

A.1 SCOPE OF SERVICES AND DUTIES.

The services to be provided by Contractor and the scope of Contractor's duties include the following:

Audit services for the annual financial statements of the TEHAMA COUNTY SOLID WASTE MANAGEMENT AGENCY, as more generally described in the Proposal to Provide Independent Auditing Services attached hereto as Exhibit "1".

A.2. TIME SERVICES RENDERED.

Work will begin by June 4, 2025. Thereafter, Contractor shall perform services in a diligently and timely manner. Each audit will be performed in a "time is of the essence" manner once all documentation and requested items are received by the Contractor.

A.3. MANNER SERVICES ARE TO BE PERFORMED.

As an independent Contractor, Contractor shall be responsible for providing services and fulfilling obligations hereunder in a professional manner. Agency shall not control the manner of performance.

A.4. FACILITIES FURNISHED BY AGENCY

Copies of existing records and supporting documentation as necessary to perform all work.

ATTACHMENT B

PAYMENT

Agency shall pay Contractor as follows:

B.1 BASE CONTRACT FEE. Agency shall pay Contractor a contract fee not to exceed the amounts shown, as follows:

	2024	2025	2026
All inclusive maximum fee for the audit of the general purpose financial statements, including applicable Yellow Book procedures and preparation of all required reports	\$23,000	\$23,000	\$23,000

Fees will be charged and payable at the following rates:

	2024	2025	2026
Proprietor, Audit Manager	\$250	\$250	\$250
Supervisors	\$200	\$200	\$200
Senior Staff Accountant	\$150	\$150	\$150
Junior Staff Accountant	\$125	\$125	\$125
Clerical	\$100	\$100	\$100

Contractor shall submit requests for payment (“Invoice”) on a monthly basis, invoicing for all work completed and delivered to the Auditor prior to the issuance of such Invoice. Invoice shall be substantially in the form of the invoice approved by Agency. Payment shall be made within 30 days after the invoice is submitted to and accepted by the Agency. In no event shall total compensation paid to Contractor under this Agreement exceed the amount stated.

ATTACHMENT C
ADDITIONAL PROVISIONS

[NONE]

ATTACHMENT D

GENERAL PROVISIONS

D.1 INDEPENDENT CONTRACTOR. For all purposes arising out of this Agreement, Contractor shall be an independent Contractor and Contractor and each and every employee, agent, servant, partner, and shareholder of Contractor (collectively referred to as "The Contractor") shall not be, for any purpose of this Agreement, an employee of Agency. Furthermore, this Agreement shall not under any circumstance be construed or considered to be a joint powers agreement as described in *Government Code* Section 6000, et seq., or otherwise. As an independent Contractor, the following shall apply:

D.1.1 Contractor shall determine the method, details and means of performing the services to be provided by Contractor as described in this Agreement.

D.1.2 Contractor shall be responsible to Agency only for the requirements and results specified by this Agreement and, except as specifically provided in this Agreement, shall not be subject to Agency's control with respect to the physical actions or activities of Contractor in fulfillment of the requirements of this Agreement.

D.1.3 Contractor shall be responsible for its own operating costs and expenses, property and income taxes, workers' compensation insurance and any other costs and expenses in connection with performance of services under this Agreement.

D.1.4 Contractor is not, and shall not be, entitled to receive from or through Agency, and Agency shall not provide or be obligated to provide the Contractor with workers' compensation coverage, unemployment insurance coverage or any other type of employee or worker insurance or benefit coverage required or provided by any federal, state or local law or regulation for, or normally afforded to, any employee of Agency.

D.1.5 The Contractor shall not be entitled to have Agency withhold or pay, and Agency shall not withhold or pay, on behalf of the Contractor any tax or money relating to the Social Security Old Age Pension Program, Social Security Disability Program or any other type of pension, annuity or disability program required or provided by any federal, state or local law or regulation for, or normally afforded to, an employee of Agency.

D.1.6 The Contractor shall not be entitled to participate in, or receive any benefit from, or make any claim against any Agency fringe benefit program including, but not limited to, Agency's pension plan, medical and health care plan, dental plan, life insurance plan, or other type of benefit program, plan or coverage designated for, provided to, or offered to Agency's employees.

D.1.7 Agency shall not withhold or pay on behalf of Contractor any federal, state or local tax including, but not limited to, any personal income tax owed by Contractor.

D.1.8 The Contractor is, and at all times during the term of this Agreement shall represent and conduct itself as, an independent Contractor and not as an employee of Agency.

D.1.9 Contractor shall not have the Agency, express or implied, to act on behalf of, bind

or obligate the Agency in any way without the written consent of the Agency.

D.2 LICENSES, PERMITS, ETC. Contractor represents and warrants to Agency that it has all licenses, permits, qualifications, and approvals of whatsoever nature which are legally required for Contractor to practice its profession. Contractor represents and warrants to Agency that Contractor shall, at its sole cost and expense, keep in effect or obtain at all times during the term of this Agreement any licenses, permits, and approvals which are legally required for Contractor to practice its profession at the time the services are performed.

D.3 CHANGE IN STATUTES OR REGULATIONS. If there is a change of statutes or regulations applicable to the subject matter of this Agreement, both parties agree to be governed by the new provisions, unless either party gives notice to terminate pursuant to the terms of this Agreement.

D.4 TIME. Contractor shall devote such time to the performance of services pursuant to this Agreement as may be reasonably necessary for the satisfactory performance of Contractor's obligations pursuant to this Agreement. Neither party shall be considered in default of this Agreement to the extent performance is prevented or delayed by any cause, present or future, which is beyond the reasonable control of the party.

D.5 INSURANCE.

D.5.1 Prior to rendering services provided by the terms and conditions of this Agreement, Contractor shall acquire and maintain during the term of this Agreement insurance coverage through and with an insurer acceptable to Agency, naming the Agency and Agency's officers, employees, agents and independent Contractors as additional insured (hereinafter referred to as "the insurance"). The insurance shall contain the coverage indicated by the checked items below.

 X **D.5.1.1** Comprehensive general liability insurance including comprehensive public liability insurance with minimum coverage of Two Million Dollars (\$2,000,000) per occurrence and with not less than Two Million Dollars (\$2,000,000) aggregate; Contractor shall insure both Agency and Contractor against any liability arising under or related to this Agreement.

 X **D.5.1.2** During the term of this Agreement, Contractor shall maintain in full force and effect a policy of professional errors and omissions insurance with policy limits of not less than Two Million Dollars (\$2,000,000) per incident and Two Million Dollars (\$2,000,000) annual aggregate, with deductible or self-insured portion not to exceed Two Thousand Five Hundred Dollars (\$2,500).

 X **D.5.1.3** Comprehensive automobile liability insurance with minimum coverage of One Hundred Thousand Dollars (\$100,000) per occurrence and with not less than One Hundred Thousand Dollars (\$100,000) on reserve in the aggregate, with combined single limit including owned, non-owned and hired vehicles.

 X **D.5.1.4** Workers' Compensation Insurance coverage for all Contractor employees and other persons for whom Contractor is responsible to provide such insurance coverage, as provided by Division 4 and 4.5 of the *Labor Code*.

D.5.2 The limits of insurance herein shall not limit the liability of the Contractor hereunder.

D.5.3 In respect to any insurance herein, if the aggregate limit available becomes less than that required above, other excess insurance shall be acquired and maintained immediately. For the purpose of any insurance term of this Agreement, "aggregate limit available" is defined as the total policy limits available for all claims made during the policy period.

D.5.4 The insurance shall include an endorsement that no cancellation or material change adversely affecting any coverage provided by the insurance may be made until twenty (20) days after written notice is delivered to Agency.

D.5.5 The insurance policy forms, endorsements and insurer(s) issuing the insurance shall be satisfactory to Agency at its sole and absolute discretion. The amount of any deductible payable by the insured shall be subject to the prior approval of the Agency and the Agency, as a condition of its approval, may require such proof of the adequacy of Contractor's financial resources as it may see fit.

D.5.6 Prior to Contractor rendering services provided by this Agreement, and immediately upon acquiring additional insurance, Contractor shall deliver a certificate of insurance describing the insurance coverages and endorsements to the Agency.

D.5.7 Contractor shall not render services under the terms and conditions of this Agreement unless each type of insurance coverage and endorsement is in effect and Contractor has delivered the certificate(s) of insurance to Agency as previously described. If Contractor shall fail to procure and maintain said insurance, Agency may, but shall not be required to, procure and maintain the same, and the premiums of such insurance shall be paid by Contractor to Agency upon demand. The policies of insurance provided herein which are to be provided by Contractor shall be for a period of not less than one year, it being understood and agreed that twenty (20) days prior to the expiration of any policy of insurance, Contractor will deliver to Agency a renewal or new policy to take the place of the policy expiring.

D.5.8 Agency shall have the right to request such further coverages and/or endorsements on the insurance as Agency deems necessary, at Contractor's expense. The amounts, insurance policy forms, endorsements and insurer(s) issuing the insurance shall be satisfactory to Agency in its sole and absolute discretion.

D.5.9 Any subcontractor(s), independent contractor(s) or any type of agent(s) performing or hired to perform any term or condition of this Agreement on behalf of Contractor, as may be allowed by this Agreement (hereinafter referred to as the "SECONDARY PARTIES"), shall comply with each term and condition of this Section D.5 entitled "INSURANCE". Furthermore, Contractor shall be responsible for the SECONDARY PARTIES' acts and satisfactory performance of the terms and conditions of this Agreement.

D.6 INDEMNITY. Contractor shall defend, indemnify, and hold harmless Agency, its elected and appointed councils, boards, commissions, officers, agents, and employees from any liability for damage or claims for damage for any economic loss or personal injury, including death, as well as for property damage, which may arise from the intentional or negligent acts or

omissions of Contractor in the performance of services rendered under this Agreement by Contractor, or any of Contractor's officers, agents, employees, contractors, or subcontractors.

D.7 CONTRACTOR NOT AGENT. Except as Agency may specify in writing, Contractor shall have no Agency, express or implied, to act on behalf of Agency in any capacity whatsoever as an agent. Contractor shall have no Agency, express or implied, pursuant to this Agreement to bind Agency to any obligation whatsoever.

D.8 ASSIGNMENT PROHIBITED. Contractor may not assign any right or obligation pursuant to this Agreement. Any attempted or purported assignment of any right or obligation pursuant to this Agreement shall be void and of no legal effect.

D.9 PERSONNEL. Contractor shall assign only competent personnel to perform services pursuant to this Agreement. In the event that Agency, in its sole discretion at any time during the term of this Agreement, desires the removal of any person or persons assigned by Contractor to perform services pursuant to this Agreement, Contractor shall remove any such person immediately upon receiving written notice from Agency of its desire for removal of such person or persons.

D.10 STANDARD OF PERFORMANCE. Contractor shall perform all services required pursuant to this Agreement in the manner and according to the standards observed by a competent practitioner of the profession in which Contractor is engaged. All products of whatsoever nature which Contractor delivers to Agency pursuant to this Agreement shall be prepared in a first class and workmanlike manner and shall conform to the standards of quality normally observed by a person practicing in Contractor's profession.

D.11 POSSESSORY INTEREST. The parties to this Agreement recognize that certain rights to property may create a "possessory interest", as those words are used in the *California Revenue and Taxation Code* (107). For all purposes of compliance by Agency with Section 107.6 of the *California Revenue and Taxation Code*, this recital shall be deemed full compliance by the Agency. All questions of initial determination of possessory interest and valuation of such interest, if any, shall be the responsibility of the Agency Assessor and the contracting parties hereto. A taxable possessory interest may be created by this, if created, and the party in whom such an interest is vested will be subject to the payment of property taxes levied on such an interest.

D.12 TAXES. Contractor hereby grants to the Agency the Agency to deduct from any payments to Contractor any Agency imposed taxes, fines, penalties and related charges which are delinquent at the time such payments under this Agreement are due to Contractor.

D.13 TERMINATION. Agency shall have the right to terminate this Agreement at any time by giving notice in writing of such termination to Contractor. In the event Agency gives notice of termination, Contractor shall immediately cease rendering service upon receipt of such written notice and the following shall apply:

D.13.1 In the event that Agency terminates this Agreement Agency shall pay Contractor the reasonable value of services rendered by Contractor to the date of termination pursuant to this Agreement not to exceed the amount documented by Contractor and approved by Agency as work accomplished to date. Further provided, however, Agency shall not in any manner be liable for lost profits which might have been

made by Contractor had Contractor completed the services required by this Agreement. In this regard, Contractor shall furnish to Agency such financial information as in the judgment of the Agency is necessary to determine the reasonable value of the services rendered by Contractor. In the event of a dispute as to the reasonable value of the services rendered by Contractor, the decision of the Agency shall be final. The foregoing is cumulative and does not affect any right or remedy which Agency may have in law or equity.

D.13.2 Contractor may terminate its services under this Agreement upon thirty (30) working days written notice to the Agency, without liability for damages, if Contractor is not compensated according to the provisions of the Agreement or upon any other material breach of the Agreement by Agency, provided that Contractor has first provided Agency with a written notice of any alleged breach, specifying the nature of the alleged breach and providing not less than ten (10) working days within which the Agency may cure the alleged breach.

D.14 OWNERSHIP OF INFORMATION. Contractor agrees to deliver reproducible copies of specific documents as requested by Agency personnel or Board members up to and including completion of services. The Agency agrees to indemnify and hold Contractor harmless from any claim arising out of reuse of the information for other than this project.

D.15 WAIVER. A waiver by any party of any breach of any term, covenant or condition herein contained or a waiver of any right or remedy of such party available hereunder at law or in equity shall not be deemed to be a waiver of any subsequent breach of the same or any other term, covenant or condition herein contained or of any continued or subsequent right to the same right or remedy. No party shall be deemed to have made any such waiver unless it is in writing and signed by the party so waiving.

D.16 COMPLETENESS OF INSTRUMENT. This Agreement, together with its specific references and attachments, constitutes all of the agreements, understandings, representations, conditions, warranties and covenants made by and between the parties hereto. Unless set forth herein, neither party shall be liable for any representations made, express or implied.

D.17 SUPERSEDES PRIOR AGREEMENTS. It is the intention of the parties hereto that this Agreement shall supersede any prior agreements, discussions, commitments, representations, or agreements, written or oral, between the parties hereto.

D.18 MINOR AUDITOR REVISION. In the event the Tehama County Auditor's office on behalf of the Tehama County Solid Waste Management Agency finds a mathematical discrepancy between the terms of the Agreement and actual invoices or payments, provided that such discrepancy does not exceed 1% of the Agreement amount, the Auditor's office may make the adjustment in any payment or payments without requiring an amendment to the Agreement to provide for such adjustment. Should the Agency or the Contractor disagree with such adjustment, they reserve the right to contest such adjustment and/or to request corrective amendment.

D.19 CAPTIONS. The captions of this Agreement are for convenience in reference only and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

D.20 DEFINITIONS. Unless otherwise provided in this Agreement, or unless the context otherwise requires, the following definitions and rules of construction shall apply herein.

D.20.1 NUMBER AND GENDER. In this Agreement, the neuter gender includes the feminine and masculine, the singular includes the plural, and the word "person" includes corporations, partnerships, firms or associations, wherever the context so requires.

D.20.2 MANDATORY AND PERMISSIVE. "Shall" and "will" and "agrees" are mandatory. "May" is permissive.

D.21 TERM INCLUDES EXTENSIONS. All references to the term of this Agreement or the Agreement Term shall include any extensions of such term.

D.22 SUCCESSORS AND ASSIGNS. All representations, covenants and warranties specifically set forth in this Agreement, by or on behalf of, or for the benefit of any or all of the parties hereto, shall be binding upon and inure to the benefit of such party, its successors and assigns.

D.23 MODIFICATION. No modification or waiver of any provisions of this Agreement or its attachments shall be effective unless such waiver or modification shall be in writing, signed by all parties, and then shall be effective only for the period and on the condition, and for the specific instance for which given.

D.24 COUNTERPARTS. This Agreement may be executed simultaneously and in several counterparts, each of which shall be deemed an original, but which together shall constitute one and the same instrument.

D.25 OTHER DOCUMENTS. The parties agree that they shall cooperate in good faith to accomplish the object of this Agreement and, to that end, agree to execute and deliver such other and further instruments and documents as may be necessary and convenient to the fulfillment of these purposes.

D.26 PARTIAL INVALIDITY. If any term, covenant, condition or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remainder of the provision and/or provisions shall remain in full force and effect and shall in no way be affected, impaired or invalidated.

D.27 VENUE. It is agreed by the parties hereto that unless otherwise expressly waived by them, any action brought to enforce any of the provisions hereof or for declaratory relief hereunder shall be filed and remain in a court of competent jurisdiction in the County of Tehama, State of California.

D.28 CONTROLLING LAW. The validity, interpretation and performance of this Agreement shall be controlled by and construed under the laws of the State of California.

D.29 CALIFORNIA TORT CLAIMS ACT. Notwithstanding any term or condition of the Agreement, the provisions, and related provisions, of the California Tort Claims Act, Division 3.6

of the *Government Code*, are not waived by Agency and shall apply to any claim against Agency arising out of any acts or conduct under the terms and conditions of this Agreement.

D.30 TIME IS OF THE ESSENCE. Time is of the essence of this Agreement and each covenant and term herein.

D.31 AGENCY. All parties to this Agreement warrant and represent that they have the power and Agency to enter into this Agreement in the names, titles and capacities herein stated and on behalf of any entities, persons, estates or firms represented or purported to be represented by such entity(s), person(s), estate(s) or firm(s) and that all formal requirements necessary or required by any state and/or federal law in order to enter into this Agreement are in full compliance. Further, by entering into this Agreement, neither party hereto shall have breached the terms or conditions of any other contract or agreement to which such party is obligated, which such breach would have a material effect hereon.

D.32 CORPORATE AGENCY. If Contractor is a corporation or public agency, each individual executing this Agreement on behalf of said corporation or public agency represents and warrants that he or she is duly authorized to execute and deliver this Agreement on behalf of said corporation, in accordance with a duly adopted resolution of the Board of Directors of said corporation or in accordance with the bylaws of said corporation or Board or Commission of said public agency, and that this Agreement is binding upon said corporation or public entity in accordance with its terms. If Contractor is a corporation, Contractor shall, within thirty (30) days after execution of this Agreement, deliver to Agency a certified copy of a resolution of the Board of Directors of said corporation authorizing or ratifying the execution of this Agreement.

D.33 CONFLICT OF INTEREST.

D.33.1 LEGAL COMPLIANCE. Contractor agrees at all times in performance of this Agreement to comply with the law of the State of California regarding conflicts of interest, including, but not limited to, Article 4 of Chapter 1, Division 4, Title 1 of the *California Government Code*, commencing with Section 1090, and Chapter 7 of Title 9 of said Code, commencing with Section 87100, including regulations promulgated by the California Fair Political Practices Commission.

D.33.2 ADVISEMENT. Contractor agrees that if any facts come to its attention which raise any questions as to the applicability of this law, it will immediately inform the designated representative and provide all information needed for resolution of the question.

D.33.3 ADMONITION. Without limitation of the covenants in subparagraphs D.34.1 and D.34.2, Contractor is admonished hereby as follows:

The statutes, regulations and laws referenced in this provision D.34 include, but are not limited to, a prohibition against any public officer, including Contractor for this purpose, from making any decision on behalf of Agency in which such officer has a direct or indirect financial interest. A violation occurs if the public officer influences or participates in any Agency decision which has the potential to confer any pecuniary benefit on Contractor or any business firm in which Contractor has an interest of any type, with certain narrow exceptions.

D.34 NONDISCRIMINATION. During the performance of this Agreement, Contractor shall not unlawfully discriminate against any employee of the Contractor or of the Agency or applicant for employment or for services or any member of the public because of race, religion, color, national origin, ancestry, physical handicap, medical condition, marital status, age or sex. Contractor shall ensure that in the provision of services under this Agreement, its employees and applicants for employment and any member of the public are free from such discrimination. Contractor shall comply with the provisions of the Fair Employment and Housing Act (*Government Code* Section 12900 et seq.). The applicable regulations of the Fair Employment Housing Commission implementing *Government Code* Section 12900, set forth in Chapter 5, Division 4 of Title 2 of the California *Administrative Code* are incorporated into this Agreement by reference and made a part hereof as if set forth in full. Contractor shall also abide by the Federal Civil Rights Act of 1964 and all amendments thereto, and all administrative rules and regulation issued pursuant to said Act. Contractor shall give written notice of its obligations under this clause to any labor agreement. Contractor shall include the non-discrimination and compliance provision of this paragraph in all subcontracts to perform work under this Agreement.

D.35 JOINT AND SEVERAL LIABILITY. If any party consists of more than one person or entity, the liability of each person or entity signing this Agreement shall be joint and several.

D.36 TAXPAYER I.D. NUMBER. The Agency shall not disburse any payments to Contractor pursuant to this Agreement until Contractor supplies the latter's Taxpayer I.D. Number or Social Security Number (as required on the line under Contractor's signature on page 2 of this Agreement).

D.37 NOTICES. All notices and demands of any kind which either party may require or desire to serve on the other in connection with this Agreement must be served in writing either by personal service or by registered or certified mail, return receipt requested, and shall be deposited in the United States Mail, with postage thereon fully prepaid, and addressed to the party so to be served as follows:

If to "Agency":

Agency Manager
Tehama County Solid Waste Management Agency
20000 Plymire Rd.
Red Bluff, CA 96080

If to "Contractor":

JJACPA, INC.
Attention: Joseph Arch

1102 S Main St, Suite #1
Fort Bragg, CA 95437

PHONE: 707-964-6325
Email: joe@jjacpa.com

**PROPOSAL TO PROVIDE FINANCIAL
AUDIT SERVICES FOR THE TEHAMA
COUNTY SOLID WASTE AGENCY FOR
THE YEARS ENDING
JUNE 30, 2024, 2025 AND 2026**



MAY 15, 2025



JJACPA, Inc.
A Professional Services Corporation

7080 Donlon Way, Suite #204
Dublin, CA 94568-2789
(925) 556-6200

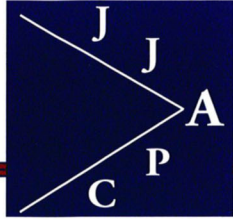
1102 South Main Street, Suite #1
Fort Bragg, CA 95437-5305
(707) 964-6325

Contact: Joseph Arch, President/CEO
Email: joe@jjacpa.com
Cell: (650) 868-8504

Table of Contents

Technical Proposal:

Transmittal Letter.....	1
1. License to Practice in California.....	3
2. Firm Qualifications and Experience	3
Experience with ACFR Development	5
Single Audit Experience	5
Continuity of Staff	5
Adherence to Quality Control and Peer Review Program	5
3. Partner, Supervisory, and Staff Qualifications	6
President/CEO - Joseph J. Arch, CPA, CITP, CGFM, CGMA – Single Point of Contact.....	6
Engagement Manager – Brett A. Jones, CPA.....	7
Senior Accountant- Fortune Andzouana.....	8
Staff Accountant- Anh Pham.....	8
4. Similar Engagements with other Governmental Entities.....	9
5. Specific Audit Approach.....	10
Orientation	10
Planning Procedures.....	10
Fieldwork Procedures	11
Interim Audit Procedures.....	11
Final Audit Procedures	11
Hybrid Audit Approach	12
Sampling Techniques Employed	12
Draft Reports.....	12
Management Letters.....	12
Identification of Anticipated Potential Audit Problems.....	13
Audit Schedule.....	13
Cost Bid:	
Total Maximum Price (Exhibit A).....	14
Schedule of Professional Fees (Exhibit B)	15
Other considerations	16
Manner of Payment.....	16
Additional Professional Services	16
Appendix: Peer Review Report	17



JJACPA, Inc.

A Professional Accounting Services Corp.

May 15, 2025

Tehama County Solid Waste Agency
Attn: Paul Freund
Agency Manager
20000 Plymire Road
Red Bluff, CA 96080

Dear Paul:

We are pleased to submit our proposal to conduct the Annual Financial Audits for the Tehama County Solid Waste Agency (Agency) for the fiscal year ending June 30, 2024 through June 30, 2026. This proposal contemplates all services as detailed in the Request for Proposals, primarily consisting of an audit of the Agency's financial statements, including all applicable internal control and compliance opinions as required by the Single Audit Act of 2007 and as amended by OMB Circular A-133, if required. Additional reports will include any supporting schedules, an "in-relation-to" report on the schedule of expenditures of Federal awards, if required, as well as a management letter report which will include our understanding of both the internal controls in place and our assessment of control risk, including separate letters to management regarding all reportable and non-reportable (immaterial) items.

Why our Firm?

JJACPA differentiates itself from other CPA firms by having a unique blend of talented individuals. Each individual in the firm is a specialist in their field. The Agency's audit fieldwork, IT evaluation, and report preparation will be performed by Joseph Arch, a CPA and CITP (Certified Information Technology Professional) who has over 30 years of experience, some of which was with cities as a Finance Director and internal auditor for County departments and operations. Joseph has also been an ACFR Reviewer for the GFOA for over 10 years, which has allowed his clients to receive awards for financial statement presentation. You will benefit from a cohesive audit team, including Joseph who will be on-site himself for a significant amount of the fieldwork.

JJACPA is a well-known, well-respected and trustworthy firm that prides itself in its professionalism and integrity. Our firm values its clients by providing personal attention to their unique issues and operations. Our firm logo is represented with a "greater than" sign indicating a higher quality, professional experience that does not just say it will address your needs but goes beyond the standard checklists and questionnaires of an audit and focuses on your needs by helping address concerns by applying sound judgment and practical, common sense solutions. The firm currently audits the City of Lakeport, City of Fort Bragg, City of Rio Dell, City of Arcata, City of Ferndale and the City of Trinidad.

This letter serves as our Proposal for Annual Financial Audit Services for the Tehama County Solid Waste Agency for the fiscal years ending June 30, 2025 through June 30, 2027. Our President/CEO, Joseph J. Arch, is authorized and entitled to represent the firm, JJACPA, Inc., and empowered to sign the proposal and to submit the bid and, if selected, authorized to sign a contract with the Tehama County Solid Waste Agency.

JJACPA and all related personnel are independent of the Agency as defined by auditing standards generally accepted in the United States and the Comptroller General of the United States' Government Auditing Standards. For the past five years, our firm has had no professional relationship with the Agency, which would constitute a conflict of interest relative to performing the proposed services. JJACPA, Inc. is properly licensed to practice in California and agrees to perform all of the work outlined in the Agency's RFP within the time periods established by the Agency. In addition, we understand that our proposal is a firm and irrevocable offer through at least May 31, 2025.

We would be pleased to provide financial auditing services to the Tehama County Solid Waste Agency. Please do not hesitate to contact us with any questions.

Sincerely,

A handwritten signature in blue ink, reading "J. Arch, CPA". The signature is stylized with a large, circular initial "J" and a cursive "Arch".

Joseph J. Arch, CPA
President/CEO
JJACPA, Inc.

1. LICENSE TO PRACTICE IN CALIFORNIA

JJACPA and all related personnel are independent of the Agency as defined by auditing standards generally accepted in the United States and the Comptroller General of the United States' Government Auditing Standards. For the past five years, our firm has had no professional relationship with the Agency, which would constitute a conflict of interest relative to performing the proposed services

JJACPA is licensed to practice as a certified public accounting firm in the State of California.

2. FIRM QUALIFICATIONS AND EXPERIENCE

JJACPA, Inc. is an accounting firm located in the San Francisco Bay Area (Dublin office) and North Coast of California (Fort Bragg office). All services provided to the Agency will be conducted through the Dublin office. JJACPA is a professional services corporation formed in 2003. As a growing firm, we have six full-time individuals, and two contract part-time service professionals. We provide a wide range of accounting services but specialize in audits of governmental and non-profit organizations. Our President and CEO, Joseph Arch, has over 30 years of accounting and auditing experience as Finance Director, Internal Auditor, and External Auditor. All staff assigned to the Agency 's engagement have a minimum of three years of governmental auditing experience.

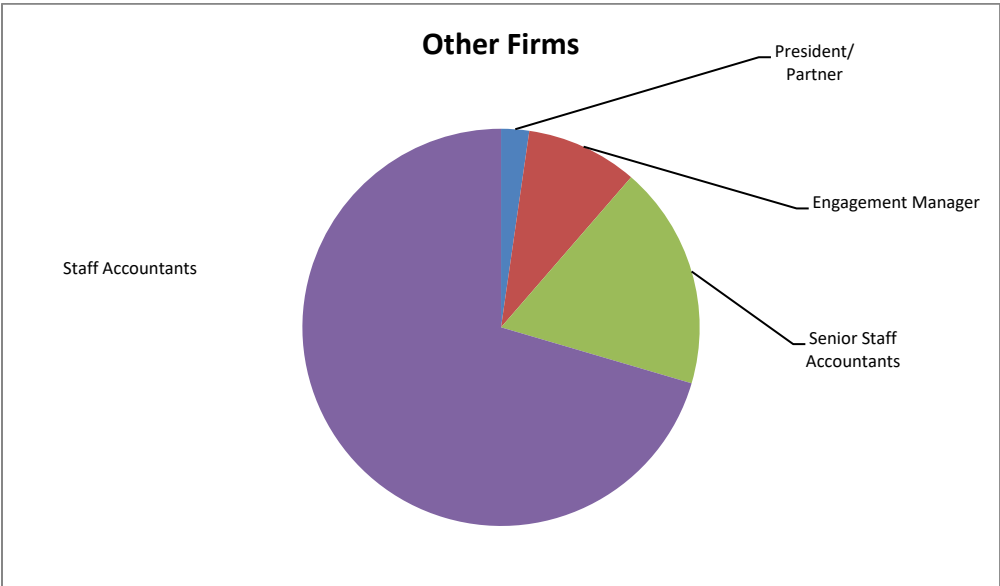
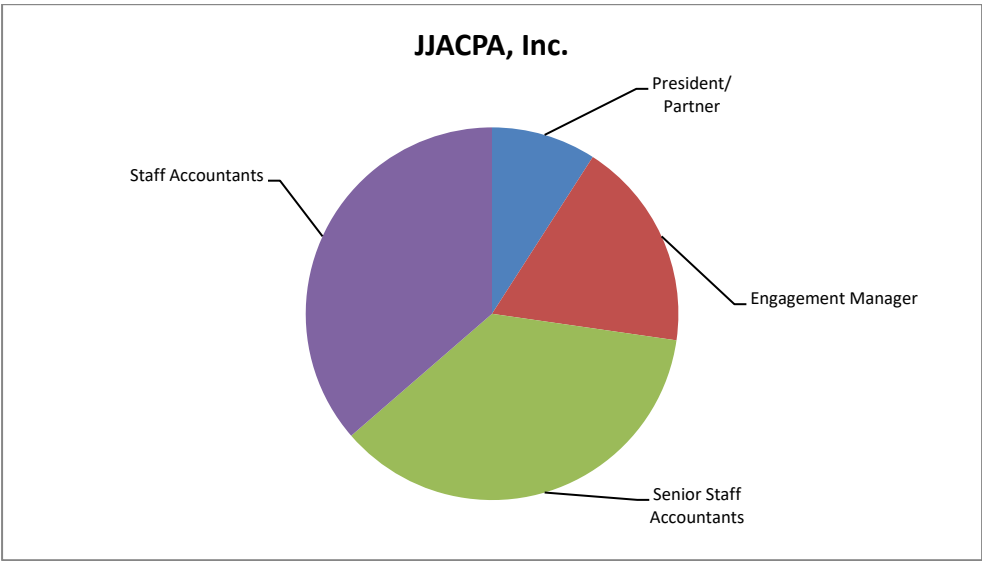
Our President/CEO, Joseph J. Arch, CPA, is one of the most respected auditors and consultants in California, working with governmental and not-for-profit organizations for over 30 years. He also serves as a reviewer for the Government Finance Officers' Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting program. This program is much more rigorous than the California Society of Municipal Finance Officers' (CSMFO) Certificate of Achievement for Excellence in Financial Reporting Program. Our firm members are past commercial members of CSMFO and believe that participating in this program could create an incorrect appearance that our firm denies awards for our competitors purposefully. JJACPA has the resources to properly staff the audit of the Agency 's financial statements to ensure effective and efficient service. Staff assigned to the engagement will assist in fieldwork and report preparation and are instructed, supervised, and managed personally by Joseph, who is on-site for a significant amount of the fieldwork, and will be the centralized, single point of contact for the entire agreement period.

The Tehama County Solid Waste Agency will be an important client to us. You will not be subjected to a revolving door of trainees assigned to service your account. The Agency will receive the highest quality of services by an experienced team of professionals, with minimal changes to the engagement team over the course of the engagement. In effect, with a professional services corporation, the Agency will receive the personal attention and expertise many audit firms simply cannot provide. You will not be subjected to the "layered approach" of auditing, where firms send inexperienced staff that disrupt client operations with individual questions that are later asked again by another "level" of staff. Because of our experience in auditing and consulting with governmental organizations, the President/CEO asks more pointed (and typically fewer) questions and applies the answers to all areas of the audit. Staff is supervised on-site by the President or Engagement Manager, with questions gathered at one time and asked during interviews or meetings established ahead of time, thus minimizing the impact on your operations.

2. FIRM QUALIFICATIONS AND EXPERIENCE, CONTINUED

We are proud of the responsive service we provide to our clients, and we are confident that we can complete the Agency's financial statements in accordance with your requirements. We encourage you to contact our client references to ascertain the timeliness with which we complete our audit procedures and issue our client's financial statements. We work closely with our clients by "rolling up our sleeves" and becoming a proactive member of their team. As a client, you will benefit from our concern, dedication, timeliness, and consistency. We describe our practice as responsive, creative, practical, and energetic.

We are truly "service professionals" who are actively involved in the services provided to our clients. The number of hours that the President and Engagement Manager historically spends with our clients is far in excess of the hours spent by an average of firms nationwide. They will be on-site at the Agency assisting with audit fieldwork to ensure the efficient completion of the engagement. You will see them frequently as they establish a truly interactive relationship in which issues are discussed throughout the entire year.



2. FIRM QUALIFICATIONS AND EXPERIENCE, CONTINUED

Experience with Annual Comprehensive Financial Report (ACFR) Development

As an ACFR reviewer for over 15 years, Joseph has successfully helped many of his clients achieve the GFOA Certificate of Achievement in Financial Reporting. We have both prepared and reviewed GFOA Award winning ACFRs for our clients. Our Engagement Manager, Brett Jones, who has prepared and audited GFOA Award winning ACFRs, will become an ACFR reviewer in the next year.

The following list includes JJACPA current and former clients that have won the GFOA Certificate of Achievement or have “ACFR ready” financial statements should they decide to pursue the award:

- City of Lakeport
- Fair Oaks Water District
- City of Fort Bragg
- Cordova Recreation and Park District

Single Audit Experience

Our President and Engagement Manager both have extensive experience in conducting Single Audits in accordance to Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our experience includes such Federal programs as the Community Development Block Grant, State and Community Highway Safety, Staffing for Adequate Fire and Emergency Response (SAFER), Federal Transit – Formula Grants, USDA grants and loans, and State Water Resources Program grants and loans. Single Audit fieldwork will be conducted in conjunction with the financial statement audit fieldwork to ensure an effect and efficient engagement.

Continuity of Staff

The Tehama County Solid Waste Agency will be an important client to JJACPA and we will make every attempt to ensure the continuity of our entire staff for the duration of the contract. The Agency will receive the highest quality of services by an experienced team of professionals, with minimal changes to the engagement team over the course of the relationship. If changes should occur, the Agency will be notified immediately and asked to accept any replacement team members. At all times, the President will remain on your audit for as long as the Agency continues to be a client of the firm.

JJACPA warrants that we do not delegate or subcontract our responsibilities under agreement to anyone not working for JJACPA, Inc. The Agency reserves the right to request a replacement of any member of the firm’s auditing team prior to, and during the course of the audit if circumstances warrant it and similarly, the Agency will be notified and consulted in advance of any changes made by the auditing firm concerning the makeup of the auditing team.

Adherence to Quality Control and Peer Review Program

JJACPA is committed to maintaining strict quality control standards required for government auditing firms. These standards, commonly referred to as generally accepted government auditing standards (GAGAS), provide the foundation for government auditors to lead by example in the areas of independence, transparency, accountability, and quality through the audit process. By adhering to these quality control standards, JJACPA maintains high levels of audit quality and professional integrity in our work.

2. FIRM QUALIFICATIONS AND EXPERIENCE, CONTINUED

Our firm is a member of the American Institute of Certified Public Accountants Private Companies Practice Section and the Governmental Audit Quality Control Center, for which membership requires us to adhere to rigorous quality control standards in our accounting and auditing practice and to submit to a review of our practice by our peers. We have been reviewed and have always received pass ratings (the most favorable report) on the quality of our practice. In our latest review period, completed in 2023 for engagements performed in 2022, governmental and non-profit engagements were reviewed. Copies of our most recent peer review reports are included at the end of this document.

There have been no federal or state desk reviews or field reviews of any audits performed by JJACPA, Inc. or its predecessors in the last fifteen (15) years. In addition, there have been no investigations or disciplinary action taken, nor are any pending, against the firm during the past fifteen (15) years with any regulatory bodies or professional organizations.

3. PARTNER, SUPERVISORY, AND STAFF QUALIFICATIONS

The audit team will consist of Joseph Arch, CPA, President; Brett Jones, CPA, Engagement Manager; Fortune Andzouana, M. Acc, Senior Accountant and Anh Pham, Staff Accountant.

The following is intended to provide the Agency with a partial list of some of the relevant experience of JJACPA personnel in servicing various governmental agencies. This list includes a combination of clients currently serviced by JJACPA and clients serviced by them during prior employment.

President/CEO - Joseph J. Arch, CPA, CITP, CGFM, CGMA – Single Point of Contact

Joseph graduated from California State University - Hayward in 1983 with a Bachelor of Science degree in Accounting. He has also earned a Master's in Business Administration in Computer Information Technology from the College of Notre Dame in 1992, and a Master's in Public Administration from California State University Hayward in 1997. Joseph has been a CPA since 1990 and has extensive experience in both government finance and information technology. Joseph served as Assistant Finance Director for the City of San Leandro from 1995 through 1997 and as the Financial Product Manager as a member of Eden Systems from 1997 through 2000. In 2003, Joseph received the designation of Certified Information Technology Professional from the AICPA. His combination of public accounting, non-profit accounting, City government, and information technology experience provides Joseph with unmatched qualifications in servicing the audit needs of his clientele. Joseph includes among his relevant experience servicing the auditing and accounting needs of the following current clients:

- City of Ferndale
- City of Lakeport
- City of Arcata
- Mendocino Coast Recreation and Park District
- Mendocino Coast Botanical Gardens
- Mendocino Coast Tourism Commission
- City of Fort Bragg
- City of Ceres
- City of Corning
- Cordova Recreation and Park District
- Mendocino Food and Nutrition Program, Inc.
- Pacific Library Partnership
- Humboldt County District Attorney's Office

3. PARTNER, SUPERVISORY, AND STAFF QUALIFICATIONS, CONTINUED

Joseph is a member of the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants, as well as, a frequent session leader in various governmental accounting subjects and is a member of the GFOA ACFR Review Committee and the Association of Government Accountants.

Joseph will review all audit fieldwork as well as any schedules or suggestions for the financial statements, reports, and necessary disclosures for your review and approval. He will also document, analyze, and test the Agency's EDP structure with the assistance of staff and perform procedures to determine the relative level of risk involved in the Agency's use of electronic data processing and related technologies. He will also present recommended strategies and methods to increase security levels.

Joseph also has experience with landfill and postclosure costs and Solid Waste Authorities through both City and government programs of Special Districts.

Engagement Manager – Brett A. Jones, CPA

Brett graduated cum laude in June 2009 from California State University, East Bay Hayward with a Bachelor of Science Degree in Business Administration with an Accounting option. Brett has performed auditing procedures from engagement planning to preparation of Annual Comprehensive Financial Reports for his client assignments. As a member of JJACPA for the past 14 years, Brett has contributed to every aspect of his governmental assignments with enthusiasm and a fresh perspective. He also leads the Firm's quality control program and has extensive Single Audit experience.

Brett will perform audit field work and assist Joseph in the preparation of Agency schedules and financial statements. He will coordinate and conduct tests of the Agency's controls over financial reporting and validation of account balances along with the assistance of staff accountants. He will be in the field for the entirety of the audit and serve as the first level of review of audit work performed by staff. He will also conduct the Single Audit for the Agency, if necessary. Brett has provided services to the following clients:

- City of Lakeport
- City of Ceres
- City of Rio Dell
- Fair Oaks Water District
- Califa Group
- Northnet Library System
- Mendocino Coast Recreation and Park District
- City of Arcata
- City of Fort Bragg
- Pacific Library Partnership
- City of Blue Lake
- Peninsula Library System
- Mendocino Coast Botanical Gardens

Brett is a member of the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants.

3. PARTNER, SUPERVISORY, AND STAFF QUALIFICATIONS, CONTINUED

Senior Accountant- Fortune Andzouana

Fortune graduated from the State Commercial University of Donetsk (Ukraine) in 1995 with a master's degree in accounting. He also earned his second master's degree from Golden Gate University (GGU), San Francisco in 2014 with an emphasis in Accounting. Fortune was a Senior Accountant at KongBasileConsulting, LLP in San Francisco. Fortune contributes his team attitude effectively to every aspect of his governmental assignments. He is currently pursuing his CPA license and will sit for the CPA exams within the next few months. Fortune currently provides services to the following clients:

- City of Arcata
- City of Lakeport
- San Benito County Association of Governments
- Califa Group
- Peninsula Library System
- City of Fort Bragg
- City of Ceres
- Cordova Recreation and Park District
- Humboldt Waste Management Authority
- City of Rio Dell
- Mendocino Coast Recreation and Park District

Staff Accountant- Anh Pham

Anh graduated from California State University, Fresno with a bachelor's degree in Accounting. She also earned a bachelor's degree in Business Administration from Vietnam National University. Her experiences in both Vietnam and the United States have provided her with a broad perspective and a solid understanding of both managerial and financial disciplines. Anh is recognized for her meticulous attention to detail, strong ethical standards, and analytical acumen, contributing significantly to her professional team. She is currently pursuing her CPA license. Anh is currently providing services to the following clients.

- City of Arcata
- City of Blue Lake
- Fair Oaks Water District
- Mendocino Coast Recreation and Park District
- West Business Development Center
- City of Lakeport
- City of Rio Dell
- City of Fort Bragg
- Mendocino Food and Nutrition Program
- Mendocino Coast Recreation and Park District

4. SIMILAR ENGAGEMENTS WITH OTHER GOVERNMENTAL ENTITIES

Engagement	Year End	Scope	Hours
City of Rio Dell 675 Wildwood Avenue Rio Dell, 95562 Travis Sanborn, Director of Finance Phone: (707) 764-3532 Email: sanbornt@cityofriodell.ca.gov	June 30, 2024	Financial Statement Audit for City	187

Engagement	Year End	Scope	Hours
City of Fort Bragg 416 N. Franklin St Fort Bragg, CA 95437 Isaac Whippy, City Manager Phone: (707) 961-2825 x123 Email: Iwhippy@fortbragg.com	June 30, 2024	Financial Statement Audit for City (ACFR) & Uniform Guidance Audit	287

Engagement	Year End	Scope	Hours
City of Arcata 736 F Street Arcata, CA 95453 Tabatha Miller, Director of Finance Phone: (707) 825-2120 Email: tmiller@cityofarcata.org	June 30, 2024	Financial Statement Audit for City & Uniform Guidance Audit	217

5. SPECIFIC AUDIT APPROACH

This section describes JJACPA's specific engagement approach and the techniques we employ in servicing organizations such as the Tehama County Solid Waste Agency. We will tailor the approach outlined in this section to incorporate the unique tasks, methods, and procedures used to audit in accordance with generally accepted auditing standards and analyze the financial position of the Agency, in order to express an opinion on the financial statements.

As a result of our extensive experience, we have developed a highly effective and efficient approach toward analyzing transactions during an audit. We will make inquiries, observations, and analyses of the Agency's significant systems and internal controls that produce financial statements. We will then focus our efforts primarily on efficient and cost-effective audit techniques that are truly tailored to you and present the greatest risk of material misstatement.

Our engagement approach can ordinarily be summarized into three phases: orientation, planning, and fieldwork procedures. A description of each of these phases follows with a proposed timetable for the audit of the Agency's financial statements.

Our audit approach is designed to avoid disruption of the functioning of the Agency offices. We provide experienced personnel and plan to be on-site at all times to ensure the timely and effective completion of the audit of the Agency's financial statements and all other reports to be issued.

Orientation

To provide the Agency with the quality of professional services it deserves, it is imperative that we thoroughly understand your organization. Our previous experience with governmental organizations provides us with a sound foundation from which to plan our audit procedures. However, we must acquaint ourselves with specific aspects of the Agency's operations to ensure that our procedures are both comprehensive and efficient. Through an orientation/planning meeting scheduled with the Administrative Services Director and key Finance department staff, this understanding of your operational processes would be obtained prior to the commencement of fieldwork. In other words, this is how we get the "lay of the land" on how the Agency does business and would like to have our audit team conduct the audit. This evaluation may later be incorporated in the interim fieldwork procedures using walkthroughs of key financial accounting systems. These walkthroughs are completed by the President or Engagement Manager with the assistance of staff. A list of areas will be provided in advance to the Agency contact to make appointments during the interim fieldwork.

We utilize Thomsen Reuters Engagement Manager to provide efficiency to our audit procedures. Samples are selected using ActiveData, an integrated audit tool that allows us to take our client's electronic information and analyze and test it. We are adept at utilizing computers in conjunction with our breadth of knowledge of governmental software enterprise-wide systems which enables us to use it to our full advantage to add value to our auditing processes and procedures and provide our clients with identifiable and practical results and recommendations.

Planning Procedures

The planning phase of the engagement will lay the foundation for the direction of our audit and is the key to cost-effective completion. Our planning will focus on generating a more detailed understanding of the Agency's operations, identifying significant issues, and designing efficient audit procedures. Specifically, we will:

5. SPECIFIC AUDIT APPROACH, CONTINUED

1. Obtain an understanding of the legal and fiscal environment by reviewing:
 - a. Existing cash flow projections and operating and capital improvement budgets.
 - b. Debt and lease agreements.
 - c. Key statistics and trends.
 - d. Economic environment, especially locally.
 - e. Current operations (internally produced financial statements).
 - f. Prior year audit reports.
 - g. Additional documentation and reports available from the Agency.
2. Meet with the Agency management to discuss:
 - a. Coordination of procedures and timing.
 - b. Initial observations or areas of emphasis and risk evaluation.
 - c. Reporting requirements.
 - d. Implications of new accounting pronouncements, if any.
 - e. Implementation or effects of State or Federal actions on the Agency operations
3. Perform analytical reviews of financial data to identify other areas that might require significant attention due to the risk involved. Comparisons to budgeted amounts and interrelationships between accounts will be analyzed and discussed with the Agency personnel.
4. Based on our understanding of the Agency's operating environment, the analytical reviews, and the other planning procedures, we will highlight areas to be emphasized during our audit. We will then define the engagement objectives, concentrating on the identified areas of concern and areas we know are important to management. This will generate a schedule request that includes schedules and confirmations for the current year under audit.

Fieldwork Procedures

The final phase of the engagement includes completion of all audit procedures to be performed. We will divide our efforts into two distinct segments: interim audit procedures and final audit procedures.

Interim Audit Procedures

Interim audit procedures facilitate an efficient and effective audit. We will strive to perform a significant portion of our procedures at interim to allow a more efficient completion of the audit at year-end. Specifically, at interim, we will document the Agency's internal control systems. We will review Agency minutes, debt agreements, significant transactions, and send out confirmations as requested and discussed. We will also perform some detailed testing of internal controls. At the end of interim fieldwork, sample report formats, compliance items remaining to be tested, and any other open items will be discussed with the Agency personnel in a progress conference meeting. This will also allow for discussions of any preliminary observations and findings.

Final Audit Procedures

During our final fieldwork procedures, we will complete our test work of the Agency's financial statement balances. Significant asset and liability accounts will be verified and tested through a combination of detailed vouching procedures and analytical techniques. We will perform analyses of various revenue and expense accounts through comparisons to budgets, ratios, and prior year amounts. Significant variances noted will be investigated further. We will also complete our evaluation of internal control and compliance objectives. An exit conference will be scheduled at the conclusion of the year-end audit fieldwork.

5. SPECIFIC AUDIT APPROACH

Hybrid Audit Approach

JJACPA has implemented a hybrid audit approach where one or both sets of fieldwork may be performed remotely. This approach allows for cost and time savings for the Agency and causes less disruption to the Agency's daily operations compared to on-site audits. We utilize secure online platforms that the Agency may upload documents to prior to the start of the audit. All meetings are conducted via Zoom at predetermined times agreed on by staff. Our hybrid approach ensures an efficient audit while still meeting the specific needs of our clients.

Sampling Techniques Employed

We do not contemplate utilizing statistical sampling in our audit of the Agency's financial statements. Most samples will be selected based upon our judgment, utilizing our experience and knowledge of financial trends and patterns. Typically, sample sizes do not exceed 40 items, but we may increase or reduce the number of items based upon what we are testing. We analyze allocations of funds to the various recipients and the related reimbursements for Single Audit, test controls for payroll, accounts payable, cash receipts and other systems utilizing these sample sizes. If it is subsequently determined that statistical sampling can enhance the efficiency of our audit procedures, we will revise our preliminary plan to incorporate use of these techniques. We are very experienced in the use of various statistical sampling techniques (i.e., monetary unit sampling), and will utilize them when appropriate.

Draft Reports

Commencing during the interim phase and continuing throughout final audit procedures, we will be discussing the preparation of the financial statements, our auditor's report, management letters (detailing our observations and recommendations concerning internal accounting control and other matters). Both the financial statements and the management letter will be reviewed in detail with you and your staff to address management comments, predecessor recommendations and any current year recommendations to facilitate a more efficient and smooth preparation process.

Since only reportable matters will be reported in the management and Agency letter, other observations and suggestions for operating improvements and best practices will be communicated to you in our exit conferences. In addition, any recipient compliance reports will be formatted and reviewed with the Agency personnel as well as appointments made to schedule the fieldwork with the project and grant managers. At all times, the Agency personnel will be given status updates of our efforts and schedules to meet reporting deadlines.

Management Letters

Letters to management and the Board of Directors on internal controls and recommendations ("Management Letters") are one of our principal means of communicating with our clients relative to the results of our annual audits and reviews. The overriding goal of our letters is to assist management in reaching its internal control objectives and to provide compliance with audit standards and regulations. Comments will be limited to only reportable conditions and findings. The Management Letter will be reviewed in detail with you and your staff to verify its factual accuracy before being issued in final form.

5. SPECIFIC AUDIT APPROACH. CONTINUED

Identification of Anticipated Potential Audit Problems

Our preliminary evaluation of the Agency's prior year financial statements and management letters revealed no significant issues with the reports that might delay issuance for the years proposed. Suggestions regarding changes to the financial statement format or wording will be made during the interim fieldwork, as the Agency can utilize a more concise format making the report easier to read and understand. We do not anticipate that these changes will delay issuance of the current year reports in a timely manner as the changes will be discussed throughout the audit engagement as the sections are added or the changes are made and approved by Agency personnel prior to incorporating them in the final version.

Audit Schedule for June 30, 2024:

Date	Work to be Performed	Time Estimate	Staff Level
May 27, 2025	Prepare client acceptance	1	Joe Arch, President
June 2, 2025	Orientation meeting with Agency staff, Planning in office	1	Audit team*
June 2, 2025	Delivery of adjusted trial balance and supporting schedules by Agency	-	Audit team
June 3-7, 2025	Fieldwork	165	Audit team
June 7, 2025	Exit conference with Agency staff to provide And findings and recommendations	1	Audit team
June 14, 2025	Delivery of drafts and required reports and Management letter for Agency review	1	Joe Arch, President
June 28, 2025	Presentation of financial statements, management Letter, and signed audit reports to the Board Of Directors	1	Joe Arch, President

*Audit team will include: Joseph Arch, CPA President; Brett Jones, CPA, Engagement Manager; Fortune Andzouana, Senior Accountant and Anh Pham, Staff Accountant. Quality control review will be performed by Christine Curnow, CPA Technical Reviewer.

NOTE: Hours include Single Audit, which is determined each year based upon Federal expenditure levels.

EXHIBIT A

TOTAL MAXIMUM PRICE – RESPONSE TO TEHAMA COUNTY SOLID WASTE AGENCY RFP

In accordance with the Request for Proposal for Audit Services issued by Tehama County Solid Waste Agency, the firm referenced below hereby submits the following cost proposal:

	FY 2023-24	FY 2024-25	FY 2025-26	Three Year Total
Agency Financial Statements	\$ 23,000	\$ 23,000	\$ 23,000	\$ 69,000
(Optional) Single Audit	8,000	8,000	8,000	24,000
(Optional - Lump Sum) State Controller Reports	-	1,000	1,000	2,000
Grand Total	\$ 31,000	\$ 32,000	\$ 32,000	\$ 95,000

Submitted By: Joseph Arch

Firm Name: JJACPA, Inc.

I hereby certify that the undersigned is authorized to represent the firm stated above, and empowered to submit the bid, and if selected authorized to sign a contract with the Agency, for the services identified in the Request for Proposals.

Signature: 

Printed name: Joseph Arch

Date: 5/15/2025

EXHIBIT B

**TEHAMA COUNTY SOLID WASTE AGENCY RFP
SUPPLEMENTAL DETAILED SCHEDULE OF PROFESSIONAL FEES
AND EXPENSES FOR THE FINANCIAL AUDIT OF THE
JUNE 30, 2023-2024 FINANCIAL STATEMENTS**

This schedule is intended to provide additional details on the work effort to be undertaken by the firm.

	Hours	Hourly Rate	\$ Total FY 2023-24	\$ Total FY 2024-25	\$ Total FY 2025-26
Partners	28	\$ 250	\$ 7,000	\$ 7,000	\$ 7,000
Managers	40	200	8,000	8,000	8,000
Supervisory Staff	50	150	7,500	7,500	7,500
Professional Staff	52	125	6,500	7,500	7,500
Clerical/support Staff	-	100	-	-	-
Other	-	200	-	-	-
Sub-Total	170		\$ 29,000	\$ 30,000	\$ 30,000

Meals/Lodging		\$ 1,500	\$ 1,500	\$ 1,500
Transportation		500	500	500
Other		-	-	-
Sub-Total		\$ 2,000	\$ 2,000	\$ 2,000

Grand Total		\$ 31,000	\$ 32,000	\$ 32,000
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Submitted By: Joseph Arch

Firm Name: JJACPA, Inc.

OTHER CONSIDERATIONS

Manner of Payment

Amounts will be invoiced not more than once a month as work is performed on a progress billing basis, including detail of the expenses and the period for which payment is requested.

Additional Professional Services

If it should become necessary for the Agency to request JJACPA to render any additional services, either to supplement the services provided in this proposal or to perform additional work, then such additional work shall be agreed upon in an addendum to the contract between the Agency and the firm as provided in the request for proposal. Any such additional work agreed to between the Agency and the firm shall be performed at the quoted hourly rates established above.

No Cost Services

JJACPA, Inc. is pleased to offer certain services to the Agency at no charge. The reason our firm provides these services gratis is to show our commitment to building a strong and beneficial relationship with our clients. Unlike other firms, we do not charge our clients every time they contact us with questions that come up throughout the year regarding accounting or financial matters. These communications are considered to be part of our services and if the matter requires extensive research or additional service, we will inform you in advance along with a cost estimate for your approval.

APPENDIX: PEER REVIEW REPORT

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

February 15, 2023

To the Shareholder of JJACPA, Inc.
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 JJACPA, Inc. (the firm) in effect for the year ended September 30, 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 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 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 of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.