

**INTERAGENCY MEMORANDUM OF UNDERSTANDING
BETWEEN THE
TEHAMA COUNTY DEPARTMENT OF CHILD SUPPORT
SERVICES AND THE
TEHAMA COUNTY AUDITOR'S OFFICE**

This Interagency Memorandum of Understanding is entered into between the County of Tehama Department of Child Support Services, hereafter referred to as "Child Support Services" or "Tehama DCSS" and the County of Tehama Auditor's Office, hereafter referred to as "Auditor", for the purpose of payroll and accounting services on an as needed basis.

1. RESPONSIBILITIES OF AUDITOR

During the term of this agreement, Auditor shall provide services in accordance with the Scope of Work, Exhibit A, attached hereto and made a part of this agreement.

2. RESPONSIBILITIES OF CHILD SUPPORT SERVICES

Child Support Services shall compensate Auditor for said services pursuant to Section 3 and 4 of this agreement.

3. COMPENSATION

For work satisfactorily performed in accordance with the terms of this Agreement, Auditor shall be paid an all-inclusive flat fee of \$89 per hour (2026-27 rate), for all services rendered under this agreement, as well as established A-87/ CowCAP costs. The maximum compensation payable under this agreement shall not exceed \$40,000. Auditor shall not be paid any compensation or reimbursement beyond the flat fee amount set forth above, and Auditor agrees that Child Support Services has no obligation, whatsoever, to compensate or reimburse Auditor for any expenses, direct or indirect costs, expenditures, or charges of any nature by Auditor that exceed the agreed upon flat fee amount. For future years, the flat fee will be re-calculated annually by the Auditor based on salary and benefit increases. Should Child Support Services over-pay the owed amount to Auditor, the Auditor will refund the excess back to Child Support Services. This provision shall survive the expiration or other termination of this agreement.

4. **BILLING AND PAYMENT**

Auditor shall submit an invoice listing the hours worked per month, services provided, the flat fee amount, and the total invoice to Child Support Services within thirty (30) days after service has been completed. Child Support Services shall make payment of all undisputed amounts within 30 days of receipt of Auditor's invoice.

5. **TIMELY SUBMISSION**

Notwithstanding section #4, Auditor shall submit a final undisputed invoice for payment no more than thirty (30) calendar days following the expiration or termination of this Agreement.

Said invoice should be clearly marked "Final Invoice", thus indicating that all payment obligations of the Child Support Services under this Agreement have ceased and that no further payments are due or outstanding. Child Support Services will not honor any delinquent invoice. Auditor will be deemed to have forfeited its right to payment and shall have no claim against Child Support Services for payment, of any kind whatsoever, for any delinquent invoice.

6. **TERM OF AGREEMENT**

This agreement shall commence on the date of signing and shall be on-going. Either party can request termination of the agreement or an amendment to the agreement in the form of a written 30 day notice.

7. **TERMINATION OF AGREEMENT**

Either party may terminate this agreement on 30 days' written notice. Child Support Services shall pay Auditor for all work satisfactorily completed as of the date of notice. Child Support Services 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.

Child Support Services' right to terminate this agreement may be exercised by the Director, the Chairperson of the Tehama County Board of Supervisors or the Purchasing Agent, as indicated on the signatory page.

8. **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. Auditor 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. Auditor specifically acknowledges that in entering into and executing this agreement, Auditor relies solely upon the provisions contained in this agreement and no other oral or written representation.

9. **NONASSIGNMENT OF AGREEMENT**

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

10. **INSURANCE**

Child Support Services acknowledges that Auditor participates in the County of Tehama's program of self-insurance established by the Tehama County Board of Supervisors.

11. **NON-DISCRIMINATION**

Auditor 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.

12. **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. Auditor shall adhere to this policy as required therein and is otherwise encouraged to conform to this policy.

All services to be performed by Auditor under 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 Child Support Services immediately.

13. **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.

14. **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.

15. **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:

NOTICES TO CHILD SUPPORT SERVICES:	NOTICES TO AUDITOR:
Tonya Moore, Director Tehama County Department of Child Support Services 1005 Vista Way Suite A Red Bluff, CA 96080	Krista Peterson or Julianne Manning, Tehama County Auditor-Controller 444 Oak Street, Room J Red Bluff, CA 96080

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

16. **RESOLUTION OF AMBIGUITIES**

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

17. **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 it 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.

18. **NON-EXCLUSIVE AGREEMENT**

Auditor understands that this is not an exclusive agreement, and that Child Support

Services shall have the right to negotiate with and enter into agreements with others providing the same or similar services to those provided by Auditor, or to perform such services with Child Support Services' own forces, as Child Support Services desires.

19. **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.

20. **EXHIBITS**

Auditor shall comply with all provisions of Exhibits A, 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.

21. **STANDARDS OF THE PROFESSION**

Auditor 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 Auditor has been properly licensed to practice.

22. **LICENSING OR ACCREDITATION**

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

23. **OWNERSHIP OF DOCUMENTS**

All documents, notes, reports, electronic storage media, plans, or any other materials

produced by Auditor during the term of this agreement for any purpose related to the agreement shall become the property of the Child Support Services. Auditor shall deliver, upon full payment by the Child Support Services for services rendered hereunder, all such materials to Child Support Services.

24. **DOCUMENTS AND RETENTION**

Auditor and Child Support Services agree to retain all documents relevant to this agreement for five years from the termination of the agreement or until all audits, Federal and/or State, are complete, whichever is later. Upon request, Auditor shall make available these records to the Child Support Services, State, or Federal government representatives. If the agreement requires the Auditor to prepare reports or other documents add: "Auditor shall provide Child Support Services all finished and unfinished reports, data, studies, photographs, charts and other documents prepared by Auditor pursuant to this agreement, should this agreement be terminated."

Auditor shall develop and maintain records concerning the services provided pursuant to this agreement. Auditor shall also provide all information necessary for monthly report or other reports required by County, State or the Federal government. Auditor shall fully cooperate with the Child Support Services in providing any information needed by any governmental entity concerning this agreement.

25. **SEXUAL HARASSMENT**

Auditor shall not employ sexual harassment or 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. Auditor shall provide services in accordance with Exhibit A, Nondiscrimination Clause, attached hereto, and the Tehama County Sexual Harassment Policy, available upon request; both made part of this agreement.

26. **CONFLICT OF INTEREST**

Auditor and Auditor's employees shall have no interest and shall not acquire any interest, direct or indirect, which will conflict in any manner or degree with the performance of services required under this agreement.

27. **INFORMATION SECURITY**

In performance of this contract, the Contractor will not be given access to federal tax information (FTI) or Personally Identifiable Information (PII). However, it is incumbent upon the Contractor to inform its officers and employees of the provisions of IRC Sections 7213 and 7213A Unauthorized Disclosure of Information and IRC Section 7431 Civil Damages for Unauthorized Disclosure of Returns and Return Information. Willful unauthorized disclosure of returns and return information is a felony punishable upon conviction by a fine as much as \$5,000 or imprisonment for as long as five years, or both, together with the costs of prosecution. Willful unauthorized disclosures of returns and return information may also result in an award of civil damages against the officer or employee in an amount not less than \$1000 with respect to each instance of unauthorized disclosure. These penalties are set forth at 26 CFR 301.6103(n) 1.

Additionally, it is incumbent upon the Contractor to inform its officers and employees of the penalties for improper disclosure imposed by Privacy Act of 1974, 5 U.S.C. 552a. Specifically, 5 U.S.C.552a(i)(1), which is made applicable to contractors by 5 U.S.C. 552a(m)(1), provides that any officer or employee of a contractor, who by virtue of his/her employment or official position, has possession of or access to agency records which contain individually identifiable information, the disclosure of which is prohibited by the Privacy Act or regulations established thereunder, and who knowing that disclosure of the specific material is so prohibited, willfully discloses the material in any manner to any person or agency not entitled to receive it, shall be guilty of a misdemeanor and fined not more than \$5000.

Timely notification of an unauthorized disclosure of FTI is the most important factor. The Contractor will immediately, but no later than 24 hours, contact Child Support Services upon identification of a possible issue involving FTI or Confidential information. The Contractor should not wait on reporting to conduct an internal investigation.

28. **CONFIDENTIALITY**

The intent of this agreement is for the Auditor to provide employee payroll and expense account balancing. During the term of this agreement, both parties may have access to information that is confidential or proprietary in nature. Both parties agree to preserve the confidentiality of and to not disclose any such information to any third party without the express written consent of the other party or as required by law. This provision shall survive the termination, expiration, or cancellation of the agreement.

29. **AVAILABILITY OF FUNDS**

All funding under this agreement is subject to the availability of Federal, State, and County funds. If at any time during the period covered by this agreement the funding from any source is discontinued or decreased, this agreement shall no longer be binding upon the Child Support Services or the Auditor, effective with the date funding is discontinued or decreased.

In the event of an audit exception or exceptions, the party responsible for not meeting the program requirement or requirements shall be responsible for the deficiency.

30. **MONITORING VIOLATIONS. BREACHES OF AGREEMENT**

Child Support Services may monitor the Auditor's performance to assure compliance with the terms, conditions, and specifications of this agreement.

Child Support Services may take appropriate remedies, such as fiscal penalties or withhold payment in instances whereas the Auditor or any person employed by Auditor, in any capacity during the progress of the work, whether by negligence or otherwise breach or violate any provision of this agreement.

IN WITNESS WHEREOF, Child Support Services and Auditor have executed this agreement on the day and year set forth below. Agreement not valid without signatures of authorized representatives from all parties.

COUNTY OF TEHAMA

Date: 6-10-26

Tonya Moore

Tonya Moore, Child Support Services Director

Date: 6/10/26

Krista Peterson

Krista Peterson, Tehama County Auditor-Controller

Budget Account Number 53230

EXHIBIT A

Auditor's Office will:

1. Process time sheets, perform payroll calculations and complete payroll control sheets for Child Support Services. This is estimated to be up to 17 timesheets.
 - a. Auditor will determine and communicate the date and time timesheets are needed
 - b. Upon completion, Auditor will return all original timesheets to Child Support Services.
 - c. Update internal department leave bank tracking sheet (from timesheets/time off requests)
 - d. Reconcile leave bank ledgers against the report sent to departments by the Auditor's Office

2. Balance expense accounts for budget unit 5015. These accounts will be reconciled weekly, and a final reconciliation within 5 days of the month's end.
 - a. Reconciled means to confirm the internal ledgers match the Expenditure Audit Trail.
 - b. If errors or differences are found at weekly reconciliation, the Auditor will notify Tehama DCSS and correct the error by month-end. (The month-end information is used to create a report for CA DCSS.)
 - c. The updated ledger will be sent to Tehama DCSS so the monthly state claim may be completed.

3. Process bills and claims
 - a. Auditor will complete claims weekly
 - b. Auditor's Office will provide a yellow copy of all claims to Tehama DCSS
 - c. Auditor's Office will log claims onto internal departments ledgers and send to Tehama DCSS the first week of the month for the previous month.
 - d. Auditor's office will submit payment for contracted services and other services upon receiving invoices from Tehama DCSS.

Tehama DCSS will

For Payroll-

1. Gather timesheets from employees; check for completeness; and deliver to the Auditor according to the date determined by the Auditor.
2. Send a copy of PAFs affecting payroll

For Expense Account Balancing-

1. Provide Auditor with internal ledgers
2. If Auditor does not pay claims and that function is done by Tehama DCSS, Tehama DCSS will provide internal ledgers to Auditor to reconcile against.

For Processing Claims-

1. Tehama DCSS will send bills via interagency mail weekly
2. Tehama DCSS will send travel reimbursement back up documentation.