

SUBMITTAL TO THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA



ITEM: 3.6  
(ID # 24437)

MEETING DATE:

FROM : AUDITOR CONTROLLER:

Tuesday, March 19, 2024

**SUBJECT:** AUDITOR-CONTROLLER OFFICE: Approve the Professional Service Agreement with Kambrain Corporation for Financial Reporting and Audit Management Software without seeking competitive bids for one year with the option to renew for four (4) additional years; All Districts [\$770,987 Total Cost; up to \$77,098 in additional compensation – American Rescue Plan Act (ARPA) Corona virus Relief Fund – 33% and Department Funds - 67%] (4/5 Vote)

**RECOMMENDED MOTION:** That the Board of Supervisors:

1. Approve the allocation of \$256,002 from the ARPA 2<sup>nd</sup> installment County Department Response category to be used for the purchase of software to enhance the communities' accessibility to information;
2. Approve and direct the Auditor-Controller to make the budget adjustments shown on Schedule A;
3. Approve the Professional Service Agreement with Kambrian Corporation for Financial Reporting and Audit Management Software without seeking competitive bids for an aggregate amount of \$770,987.42 for one year with the option to renew for four (4) additional years and authorize the Chairman of the Board to sign the Agreement on behalf of the County; and,
4. Authorize the Purchasing Agent, in accordance with Ordinance No. 459, based on the availability of fiscal funding and as approved by County Counsel to: (a) sign amendments that exercise the options of the Agreement and/or modifications to the terms and/or scope of services that stay within the intent of the Agreement; and (b) sign amendments to the compensation provisions that do not exceed the sum total of ten percent (10%) of the total cost of the Agreement.

**ACTION:4/5 Vote Required, Policy**

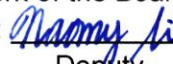
  
Ben J. Benoit, COUNTY AUDITOR-CONTROLLER 3/8/2024

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**MINUTES OF THE BOARD OF SUPERVISORS**

On motion of Supervisor Spiegel, seconded by Supervisor Gutierrez and duly carried, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Jeffries, Spiegel, Washington and Gutierrez  
Nays: None  
Absent: Perez  
Date: March 19, 2024  
xc: Auditor Controller

Kimberly A. Rector  
Clerk of the Board  
By:   
Deputy

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,  
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<b>FINANCIAL DATA</b>	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
<b>COST</b>	\$256,002	\$125,904	\$770,987	\$0.00
<b>NET COUNTY COST</b>	\$0.00	\$0.00	\$0.00	\$0.00
<b>SOURCE OF FUNDS:</b> 33% American Rescue Plan Act (ARPA)/67% Department Funds			<b>Budget Adjustment:</b> Yes	
			<b>For Fiscal Year:</b> 23/24-28/29	

**C.E.O. RECOMMENDATION:** Approve

**BACKGROUND:**

**Summary**

On March 11, 2021, President Biden signed the American Rescue Plan Act (ARPA) of 2021 (H.R. 1319) into law. The \$1.9 trillion package is intended to combat the COVID-19 pandemic, including the public health and economic impacts.

As part of the \$362 billion in federal fiscal recovery aid for state and local governments, \$65.1 billion is provided in direct aid to counties. Riverside County's share of the ARPA funding is \$479,874,599, of which the first installment of \$239,937,299 was received on May 10, 2021, and the second installment in the same amount was received on June 6, 2022. The funds must be obligated by December 31, 2024 and expended by December 31, 2026.

The Auditor Controller is requesting \$256,002 in ARPA funds to fund the Workiva software [\$207,502] to be used for year-end financial reporting and workpaper and report management of county-wide internal audits performed by the Auditor-Controller Office internal audit division. [\$48,500] to fund the Simpler upgrade which will include a public facing site which allows citizens to easily access government financial data for the express purposes of increasing transparency and accountability. With the Simpler website, citizens will be able to stay connected, informed and up to date with the day-to-day operations of their local government. Citizens will have the ability to search on budgeted and actual data for any department within the county. Open data gives our citizens peace of mind that their local government is continually working in the communities' best interest as they will be able to have a portal to observe trends over time in an easy-to-use platform.

The Workiva Software will be used to not only compile reports for use by County Partners but also by external entities who invest in the County of Riverside. Workiva will have the ability to produce and post monthly financial and cashflow statements as well as the County's daily cash balance for the Citizens of Riverside County.

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Workiva will allow the Auditor-Controller's office to produce reports that benefits our citizens such as a timely listing of stale dated warrants. This report will allow citizens to query the data and identify any warrants that are older than six months and have not been cashed and make a claim for them. We will also be able to produce citizens reports to show how much property taxes have been apportioned to cities, schools, and other special districts.

Workiva will be the primary software for Internal Audits. This will allow all audit and monitoring reports to be available to the public. The transparent nature of public accessible data and reports serves to build trust and credibility with the Citizens of Riverside County.

**Impact on Residents and Businesses**

This software will potentially better serve the Citizens of Riverside County in numerous ways by having access to financial and audit reports and public financial data.

**Additional Fiscal Information**

The contract is for one year, with the option to renew annually for four (4) additional years.

Annual cost for contract year one (FY24) is \$207,502, which includes \$23,537 for setup, training, and onboarding licensing services, and \$7,140 for travel costs.

<b>Description:</b>	<b>FY 23/24</b>	<b>FY 24/25</b>	<b>FY 25/26</b>	<b>FY26/27</b>	<b>FY 27/28</b>	<b>Total</b>
Connected Government Financial Reporting Solutions	\$64,421.06	\$67,642.16	\$71,024.30	\$78,126.68	\$85,939.30	\$367,153.37
Wdesk Government Audit Management Solution	\$55,488.00	\$58,262.44	\$61,175.52	\$67,293.08	\$74,022.38	\$316,241.38
Workiva ACFR Onboarding Services	\$9,945.00					\$9,945.00
Workiva Custom Document Services	\$6,630.00					\$6,630.00
Workiva Wdesk Consulting Services	\$6,961.50					\$6,961.50
Workiva Onboarding Package to be performed by Templar Shield Inc. per Scope of Work	\$56,916.00					\$56,916.00
Reimbursable Table Expense	\$7,140.00					\$7,140.00
<b>Total Cost</b>	<b>\$207,501.56</b>	<b>\$125,904.60</b>	<b>\$132,199.82</b>	<b>\$145,419.76</b>	<b>\$159,961.68</b>	<b>\$770,987.42</b>

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**Contract History and Price Reasonableness**

The Auditor-Controller Office conducted a market analysis for the Workiva Platform Software. Kambrian Corporation pricing is comparable and even lower than other vendors that are able to provide the Workiva Financial and Audit Management System Software Platform. In addition, the pricing is reasonable for two solutions, one related to the County's Financial Statements that need to be prepared on an annual basis by the General Accounting Division and the second for audit workpaper management and planning that is performed by the Internal Audit Division, both divisions within the Auditor-Controller Office. Prices have been discounted for a bundle and for the County being a governmental agency.

**ATTACHMENTS:**

**Attachment A: Professional Service Agreement with Kambrian Corporation**

**Attachment B: SSJ#24-204 ACARC Kambrian Corporation**

**Attachment C: H-11 Approval**

**SCHEDULE A:                    BUDGET ADJUSTMENT**

**Increase Appropriations:**

21735-1300100000-532690 Lease & SBITA Principal Pmt	\$230,401
21735-1300100000-533750 Lease & SBITA Interest Pmt	\$25,601

**Increase Revenues:**

21735-1300100000-763520 Fed-American Rescue Plan Act	\$256,002
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*Dolores Reyna*  
Dolores Reyna, Principal Management Analyst

3/13/2024

*Meghan Hahn*  
Meghan Hahn, Director of Procurement

3/8/2024

*Aaron Gettis*  
Aaron Gettis

3/13/2024

**PROFESSIONAL SERVICE AGREEMENT**

for

**FINANCIAL REPORTING AND AUDIT MANAGEMENT SOFTWARE**

between

**COUNTY OF RIVERSIDE**

and

**KAMBRIAN CORPORATION**



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This Agreement is made and entered into this \_\_\_ day of \_\_\_\_\_, 2024, by and between KAMBRIAN CORPORATION, a California corporation, (herein referred to as "CONTRACTOR") and the COUNTY OF RIVERSIDE, a political subdivision of the State of California, (herein referred to as "COUNTY"). The parties agree as follows:

**1. Description of Services**

**1.1** CONTRACTOR shall provide all services as outlined and specified in Exhibit A, Scope of Services, at the prices stated in Exhibit B, Payment Provisions, and Attachment I, Federal Contract Provisions.

**1.2** CONTRACTOR represents that it has the skills, experience, and knowledge necessary to perform under this Agreement and the COUNTY relies upon this representation. CONTRACTOR shall perform to the satisfaction of the COUNTY and in conformance to and consistent with the highest standards of firms/professionals in the same discipline in the State of California.

**1.3** CONTRACTOR affirms that it is fully apprised of all of the work to be performed under this Agreement; and the CONTRACTOR agrees it can properly perform this work at the prices stated in Exhibit B. CONTRACTOR is not to perform services or provide products outside of the Agreement.

**1.4** Acceptance by the COUNTY of the CONTRACTOR's performance under this Agreement does not operate as a release of CONTRACTOR's responsibility for full compliance with the terms of this Agreement.

**2. Period of Performance**

**2.1** This Agreement shall be effective upon signature of this Agreement by both parties and continues in effect for one (1) year, with the option to renew for four (4) additional one-year periods by a written amendment signed by the authorized representatives of both parties, unless terminated earlier. CONTRACTOR shall commence performance upon signature of this Agreement by both parties and shall diligently and continuously perform thereafter. The Riverside County Board of Supervisors is the only authority that may obligate the COUNTY for a non-cancelable multi-year agreement.

**3. Compensation**

**3.1** The COUNTY shall pay the CONTRACTOR for services performed, products provided and expenses incurred in accordance with the terms of Exhibit B, Payment Provisions. Maximum payments by COUNTY to CONTRACTOR shall not exceed two hundred seven thousand five hundred one dollars and fifty-six cents (\$207,501.56) including all expenses for Year 1. In the event the period of performance is renewed as provided for in Section 2 above, maximum payments by COUNTY to CONTRACTOR shall not exceed the amounts set forth in Exhibit B for Years 2-5. The COUNTY is not responsible for any fees or costs incurred above or beyond the contracted amount and shall have no obligation to purchase any specified

amount of services or products. Unless otherwise specifically stated in Exhibit B, COUNTY shall not be responsible for payment of any of CONTRACTOR's expenses related to this Agreement.

**3.2** No price increases will be permitted during the first year of this Agreement (If applicable). All price decreases (for example, if CONTRACTOR offers lower prices to another governmental entity) will automatically be extended to the COUNTY. The COUNTY requires written proof satisfactory to COUNTY of cost increases prior to any approved price adjustment. After the first year of the award, a minimum of 30-days advance notice in writing is required to be considered and approved by COUNTY. No retroactive price adjustments will be considered. Any price increases must be stated in a written amendment to this Agreement. The net dollar amount of profit will remain firm during the period of the Agreement. Annual increases shall not exceed the Consumer Price Index- All Consumers, All Items - Greater Los Angeles, Riverside and Orange County areas and be subject to satisfactory performance review by the COUNTY and approved (if needed) for budget funding by the Board of Supervisors.

**3.3** CONTRACTOR shall be paid only in accordance with an invoice submitted to COUNTY by CONTRACTOR within fifteen (15) days from the last day of each calendar month, and COUNTY shall pay the invoice within thirty (30) working days from the date of receipt of the invoice. Payment shall be made to CONTRACTOR only after services have been rendered or delivery of materials or products, and acceptance has been made by COUNTY. Prepare invoices in duplicate. For this Agreement, send the original and duplicate copies of invoices to:

COUNTY OF RIVERSIDE AUDITOR CONTROLLER  
PO BOX 1326  
RIVERSIDE, CA 92502-1326

- a) Each invoice shall contain a minimum of the following information: invoice number and date; remittance address; bill-to and ship-to addresses of ordering department/division; Agreement number (ACARC-81112500-6/29); quantities; item descriptions, unit prices, extensions, sales/use tax if applicable, and an invoice total.
- b) Invoices shall be rendered monthly in arrears.

**3.4** The COUNTY obligation for payment of this Agreement beyond the current fiscal year end is contingent upon and limited by the availability of COUNTY funding from which payment can be made. In the State of California, government agencies are not allowed to pay excess interest and late charges, per Government Code, Section 926.10. No legal liability on the part of the COUNTY shall arise for payment beyond June 30 of each calendar year unless funds are made available for such payment. In the event that



such funds are not forthcoming for any reason, COUNTY shall immediately notify CONTRACTOR in writing; and this Agreement shall be deemed terminated, have no further force, and effect.

**4. Alteration or Changes to the Agreement**

**4.1** The Board of Supervisors and the COUNTY Purchasing Agent and/or his designee is the only authorized COUNTY representatives who may at any time, by written order, alter this Agreement. If any such alteration causes an increase or decrease in the cost of, or the time required for the performance under this Agreement, an equitable adjustment shall be made in the Agreement price or delivery schedule, or both, and the Agreement shall be modified by written amendment accordingly.

**4.2** Any claim by the CONTRACTOR for additional payment related to this Agreement shall be made in writing by the CONTRACTOR within thirty (30) days of when the CONTRACTOR has or should have notice of any actual or claimed change in the work, which results in additional and unanticipated cost to the CONTRACTOR. If the COUNTY Purchasing Agent decides that the facts provide sufficient justification, he may authorize additional payment to the CONTRACTOR pursuant to the claim. Nothing in this section shall excuse the CONTRACTOR from proceeding with performance of the Agreement even if there has been a change.

**5. Termination**

**5.1** COUNTY may terminate this Agreement without cause upon thirty (30) days written notice served upon the CONTRACTOR stating the extent and effective date of termination.

**5.2** COUNTY may, upon five (5) days written notice, terminate this Agreement for CONTRACTOR's default, if CONTRACTOR refuses or fails to comply with the terms of this Agreement or fails to make progress that may endanger performance and does not immediately cure such failure. In the event of such termination, the COUNTY may proceed with the work in any manner deemed proper by COUNTY.

**5.3** After receipt of the notice of termination, CONTRACTOR shall:

- (a) Stop all work under this Agreement on the date specified in the notice of termination; and
- (b) Transfer to COUNTY and deliver in the manner as directed by COUNTY any materials, reports or other products, which, if the Agreement had been completed or continued, would have been required to be furnished to COUNTY.

**5.4** After termination, COUNTY shall make payment only for CONTRACTOR's performance up to the date of termination in accordance with this Agreement.

**5.5** CONTRACTOR's rights under this Agreement shall terminate (except for fees accrued prior to the date of termination) upon dishonesty or a willful or material breach of this Agreement by CONTRACTOR; or in the event of CONTRACTOR's unwillingness or inability for any reason whatsoever to perform the terms of this Agreement. In such event, CONTRACTOR shall not be entitled to any further compensation under this Agreement.

**5.6** If the Agreement is federally or State funded, CONTRACTOR cannot be debarred from the System for Award Management (SAM). CONTRACTOR must notify the COUNTY immediately of a debarment. Reference: System for Award Management (SAM) at <https://www.sam.gov> for Central Contractor Registry (CCR), Federal Agency Registration (Fedreg), Online Representations and Certifications Application, and Excluded Parties List System (EPLS)). Excluded Parties Listing System (EPLS) (<http://www.epls.gov>) (Executive Order 12549, 7 CFR Part 3017, 45 CFR Part 76, and 44 CFR Part 17). The System for Award Management (SAM) is the Official U.S. Government system that consolidated the capabilities of CCR/FedReg, ORCA, and EPLS.

**5.7** The rights and remedies of COUNTY provided in this section shall not be exclusive and are in addition to any other rights and remedies provided by law or this Agreement.

**6. Ownership/Use of Contract Materials and Products**

The CONTRACTOR agrees that all materials, reports or products in any form, including electronic, created by CONTRACTOR for which CONTRACTOR has been compensated by COUNTY pursuant to this Agreement shall be the sole property of the COUNTY. The material, reports or products may be used by the COUNTY for any purpose that the COUNTY deems to be appropriate, including, but not limit to, duplication and/or distribution within the COUNTY or to third parties. CONTRACTOR agrees not to release or circulate in whole or part such materials, reports, or products without prior written authorization of the COUNTY.

**7. Conduct of Contractor**

**7.1** The CONTRACTOR covenants that it presently has no interest, including, but not limited to, other projects or contracts, and shall not acquire any such interest, direct or indirect, which would conflict in any manner or degree with CONTRACTOR's performance under this Agreement. The CONTRACTOR further covenants that no person or subcontractor having any such interest shall be employed or retained by CONTRACTOR under this Agreement. The CONTRACTOR agrees to inform the COUNTY of all the CONTRACTOR's interests, if any, which are or may be perceived as incompatible with the COUNTY's interests.

**7.2** The CONTRACTOR shall not, under circumstances which could be interpreted as an attempt to influence the recipient in the conduct of his/her duties, accept any gratuity or special favor from individuals

or firms with whom the CONTRACTOR is doing business or proposing to do business, in accomplishing the work under this Agreement.

7.3 The CONTRACTOR or its employees shall not offer gifts, gratuity, favors, and entertainment directly or indirectly to COUNTY employees.

**8. Inspection of Service; Quality Control/Assurance**

8.1 All performance (which includes services, workmanship, materials, supplies and equipment furnished or utilized in the performance of this Agreement) shall be subject to inspection and test by the COUNTY or other regulatory agencies at all times. The CONTRACTOR shall provide adequate cooperation to any inspector or other COUNTY representative to permit him/her to determine the CONTRACTOR's conformity with the terms of this Agreement. If any services performed or products provided by CONTRACTOR are not in conformance with the terms of this Agreement, the COUNTY shall have the right to require the CONTRACTOR to perform the services or provide the products in conformance with the terms of the Agreement at no additional cost to the COUNTY. When the services to be performed or the products to be provided are of such nature that the difference cannot be corrected; the COUNTY shall have the right to: (1) require the CONTRACTOR immediately to take all necessary steps to ensure future performance in conformity with the terms of the Agreement; and/or (2) reduce the Agreement price to reflect the reduced value of the services performed or products provided. The COUNTY may also terminate this Agreement for default and charge to CONTRACTOR any costs incurred by the COUNTY because of the CONTRACTOR's failure to perform.

8.2 CONTRACTOR shall establish adequate procedures for self-monitoring and quality control and assurance to ensure proper performance under this Agreement; and shall permit a COUNTY representative or other regulatory official to monitor, assess, or evaluate CONTRACTOR's performance under this Agreement at any time, upon reasonable notice to the CONTRACTOR.

**9. Independent Contractor/Employment Eligibility**

9.1 The CONTRACTOR is, for purposes relating to this Agreement, an independent contractor and shall not be deemed an employee of the COUNTY. It is expressly understood and agreed that the CONTRACTOR (including its employees, agents, and subcontractors) shall in no event be entitled to any benefits to which COUNTY employees are entitled, including but not limited to overtime, any retirement benefits, worker's compensation benefits, and injury leave or other leave benefits. There shall be no employer-employee relationship between the parties; and CONTRACTOR shall hold COUNTY harmless from any and all claims that may be made against COUNTY based upon any contention by a third party that an employer-employee relationship exists by reason of this Agreement. It is further understood and agreed by the parties

that CONTRACTOR in the performance of this Agreement is subject to the control or direction of COUNTY merely as to the results to be accomplished and not as to the means and methods for accomplishing the results.

**9.2** CONTRACTOR warrants that it shall make its best effort to fully comply with all federal and state statutes and regulations regarding the employment of aliens and others and to ensure that employees performing work under this Agreement meet the citizenship or alien status requirement set forth in federal statutes and regulations. CONTRACTOR shall obtain, from all employees performing work hereunder, all verification and other documentation of employment eligibility status required by federal or state statutes and regulations including, but not limited to, the Immigration Reform and Control Act of 1986, 8 U.S.C. §1324 et seq., as they currently exist and as they may be hereafter amended. CONTRACTOR shall retain all such documentation for all covered employees, for the period prescribed by the law.

**9.3** Ineligible Person shall be any individual or entity who: Is currently excluded, suspended, debarred or otherwise ineligible to participate in the federal health care programs; or has been convicted of a criminal offense related to the provision of health care items or services and has not been reinstated in the federal health care programs after a period of exclusion, suspension, debarment, or ineligibility.

**9.4** CONTRACTOR shall screen prospective Covered Individuals prior to hire or engagement. CONTRACTOR shall not hire or engage any Ineligible Person to provide services directly relative to this Agreement. CONTRACTOR shall screen all current Covered Individuals within sixty (60) days of execution of this Agreement to ensure that they have not become Ineligible Persons unless CONTRACTOR has performed such screening on same Covered Individuals under a separate agreement with COUNTY within the past six (6) months. Covered Individuals shall be required to disclose to CONTRACTOR immediately any debarment, exclusion or other event that makes the Covered Individual an Ineligible Person. CONTRACTOR shall notify COUNTY within five (5) business days after it becomes aware if a Covered Individual providing services directly relative to this Agreement becomes debarred, excluded or otherwise becomes an Ineligible Person.

**9.5** CONTRACTOR acknowledges that Ineligible Persons are precluded from providing federal and state funded health care services by contract with COUNTY in the event that they are currently sanctioned or excluded by a federal or state law enforcement regulatory or licensing agency. If CONTRACTOR becomes aware that a Covered Individual has become an Ineligible Person, CONTRACTOR shall remove such individual from responsibility for, or involvement with, COUNTY business operations related to this Agreement.

**9.6** CONTRACTOR shall notify COUNTY within five (5) business days if a Covered Individual or entity is currently excluded, suspended or debarred, or is identified as such after being sanction screened.

Such individual or entity shall be promptly removed from participating in any activity associated with this Agreement.

**10. Subcontract for Work or Services**

No contract shall be made by the CONTRACTOR with any other party for furnishing any of the work or services under this Agreement without the prior written approval of the COUNTY; but this provision shall not require the approval of contracts of employment between the CONTRACTOR and personnel assigned under this Agreement, or for parties named in the proposal and agreed to under this Agreement. At all times, CONTRACTOR shall be responsible for its subcontractors' services.

**11. Disputes**

**11.1** The parties shall attempt to resolve any disputes amicably at the working level. If that is not successful, the dispute shall be referred to the senior management of the parties. Any dispute relating to this Agreement, which is not resolved by the parties, shall be decided by the COUNTY's Purchasing Department's Compliance Contract Officer who shall furnish the decision in writing. The decision of the COUNTY's Compliance Contract Officer shall be final and conclusive unless determined by a court of competent jurisdiction to have been fraudulent, capricious, arbitrary, or so grossly erroneous to imply bad faith. The CONTRACTOR shall proceed diligently with the performance of this Agreement pending the resolution of a dispute.

**11.2** Prior to the filing of any legal action related to this Agreement, the parties shall be obligated to attend a mediation session in Riverside County before a neutral third party mediator. A second mediation session shall be required if the first session is not successful. The parties shall share the cost of the mediations.

**12. Licensing and Permits**

CONTRACTOR shall comply with all State or other licensing requirements, including but not limited to the provisions of Chapter 9 of Division 3 of the Business and Professions Code. All licensing requirements shall be met at the time proposals are submitted to the COUNTY. CONTRACTOR warrants that it has all necessary permits, approvals, certificates, waivers and exemptions necessary for performance of this Agreement as required by the laws and regulations of the United States, the State of California, the County of Riverside and all other governmental agencies with jurisdiction, and shall maintain these throughout the term of this Agreement.

**13. Use By Other Political Entities**

The CONTRACTOR agrees to extend the same pricing, terms, and conditions as stated in this Agreement to each and every political entity, special district, and related non-profit entity. It is understood that other entities shall make purchases in their own name, make direct payment, and be liable directly to the

CONTRACTOR; and COUNTY shall in no way be responsible to CONTRACTOR for other entities' purchases.

**14. Non-Discrimination**

CONTRACTOR shall not discriminate in the provision of services, allocation of benefits, accommodation in facilities, or employment of personnel on the basis of ethnic group identification, race, religious creed, color, national origin, ancestry, physical handicap, medical condition, marital status or sex in the performance of this Agreement; and, to the extent they shall be found to be applicable hereto, shall comply with the provisions of the California Fair Employment and Housing Act (Gov. Code 12900 et. seq), the Federal Civil Rights Act of 1964 (P.L. 88-352), the Americans with Disabilities Act of 1990 (42 U.S.C. §12101 et seq.) and all other applicable laws or regulations.

**15. Records and Documents**

CONTRACTOR shall make available, upon written request by any duly authorized Federal, State, or COUNTY agency, a copy of this Agreement and such books, documents and records as are necessary to certify the nature and extent of the CONTRACTOR's costs related to this Agreement. All such books, documents and records shall be maintained by CONTRACTOR for at least five (5) years following termination of this Agreement and be available for audit by the COUNTY. CONTRACTOR shall provide to the COUNTY reports and information related to this Agreement as requested by COUNTY.

**16. Confidentiality**

**16.1** The CONTRACTOR shall not use for personal gain or make other improper use of privileged or confidential information which is acquired in connection with this Agreement. The term "privileged or confidential information" includes but is not limited to: unpublished or sensitive technological or scientific information; medical, personnel, or security records; anticipated material requirements or pricing/purchasing actions; COUNTY information or data which is not subject to public disclosure; COUNTY operational procedures; and knowledge of selection of contractors, subcontractors or suppliers in advance of official announcement.

**16.2** The CONTRACTOR shall protect from unauthorized disclosure names and other identifying information concerning persons receiving services pursuant to this Agreement, except for general statistical information not identifying any person. The CONTRACTOR shall not use such information for any purpose other than carrying out the CONTRACTOR's obligations under this Agreement. The CONTRACTOR shall promptly transmit to the COUNTY all third party requests for disclosure of such information. The CONTRACTOR shall not disclose, except as otherwise specifically permitted by this Agreement or authorized in advance in writing by the COUNTY, any such information to anyone other than the COUNTY.

For purposes of this paragraph, identity shall include, but not be limited to, name, identifying number, symbol, or other identifying particulars assigned to the individual, such as finger or voice print or a photograph.

**17. Administration/Contract Liaison**

The COUNTY Purchasing Agent, or designee, shall administer this Agreement on behalf of the COUNTY. The Purchasing Department is to serve as the liaison with CONTRACTOR in connection with this Agreement.

**18. Notices**

All correspondence and notices required or contemplated by this Agreement shall be delivered to the respective parties at the addresses set forth below and are deemed submitted two (2) days after their deposit in the United States mail, postage prepaid:

**COUNTY OF RIVERSIDE**

Auditor Controller

Attn: Tanya Harris

P.O. Box 1326

Riverside, CA 92502-1326

**CONTRACTOR**

Kambrian Corporation

Attn: Keng Owyang

2702 E. Valley Blvd., Suite 312

West Covina, CA 91792

**19. Force Majeure**

If either party is unable to comply with any provision of this Agreement due to causes beyond its reasonable control, and which could not have been reasonably anticipated, such as acts of God, acts of war, civil disorders, or other similar acts, such party shall not be held liable for such failure to comply.

**20. EDD Reporting Requirements**

In order to comply with child support enforcement requirements of the State of California, the COUNTY may be required to submit a Report of Independent Contractor(s) form **DE 542** to the Employment Development Department. The CONTRACTOR agrees to furnish the required data and certifications to the COUNTY within ten (10) days of notification of award of Agreement when required by the EDD. This data will be transmitted to governmental agencies charged with the establishment and enforcement of child support orders. Failure of the CONTRACTOR to timely submit the data and/or certificates required may result in the contract being awarded to another contractor. In the event a contract has been issued, failure of the CONTRACTOR to comply with all federal and state reporting requirements for child support enforcement or to comply with all lawfully served Wage and Earnings Assignments Orders and Notices of Assignment shall constitute a material breach of Agreement. If CONTRACTOR has any questions concerning this reporting requirement, please call (916) 657-0529. CONTRACTOR should also contact its local Employment Tax

Customer Service Office listed in the telephone directory in the State Government section under "Employment Development Department" or access their Internet site at [www.edd.ca.gov](http://www.edd.ca.gov).

**21. Hold Harmless/Indemnification**

**21.1** CONTRACTOR shall indemnify and hold harmless the County of Riverside, its Agencies, Districts, Special Districts and Departments, their respective directors, officers, Board of Supervisors, elected and appointed officials, employees, agents and representatives (individually and collectively hereinafter referred to as Indemnitees) from any liability, action, claim or damage whatsoever, based or asserted upon any services of CONTRACTOR, its officers, employees, subcontractors, agents or representatives arising out of or in any way relating to this Agreement, including but not limited to property damage, bodily injury, or death or any other element of any kind or nature. CONTRACTOR shall defend the Indemnitees at its sole expense including all costs and fees (including, but not limited to, attorney fees, cost of investigation, defense and settlements or awards) in any claim or action based upon such acts, omissions or services.

**21.2** With respect to any action or claim subject to indemnification herein by CONTRACTOR, CONTRACTOR shall, at their sole cost, have the right to use counsel of their own choice and shall have the right to adjust, settle, or compromise any such action or claim without the prior consent of COUNTY; provided, however, that any such adjustment, settlement or compromise in no manner whatsoever limits or circumscribes CONTRACTOR's indemnification to Indemnitees as set forth herein.

**21.3** CONTRACTOR's obligation hereunder shall be satisfied when CONTRACTOR has provided to COUNTY the appropriate form of dismissal relieving COUNTY from any liability for the action or claim involved.

**21.4** The specified insurance limits required in this Agreement shall in no way limit or circumscribe CONTRACTOR's obligations to indemnify and hold harmless the Indemnitees herein from third party claims.

**22. Insurance**

**22.1** Without limiting or diminishing the CONTRACTOR's obligation to indemnify or hold the COUNTY harmless, CONTRACTOR shall procure and maintain or cause to be maintained, at its sole cost and expense, the following insurance coverage's during the term of this Agreement. As respects to the insurance section only, the COUNTY herein refers to the County of Riverside, its Agencies, Districts, Special Districts, and Departments, their respective directors, officers, Board of Supervisors, employees, elected or appointed officials, agents, or representatives as Additional Insureds.

**A. Workers' Compensation:**

If the CONTRACTOR has employees as defined by the State of California, the CONTRACTOR shall maintain statutory Workers' Compensation Insurance (Coverage A) as prescribed by the laws of the State of



California. Policy shall include Employers' Liability (Coverage B) including Occupational Disease with limits not less than \$1,000,000 per person per accident. The policy shall be endorsed to waive subrogation in favor of The County of Riverside.

**B. Commercial General Liability:**

Commercial General Liability insurance coverage, including but not limited to, premises liability, unmodified contractual liability, products and completed operations liability, personal and advertising injury, and cross liability coverage, covering claims which may arise from or out of CONTRACTOR's performance of its obligations hereunder. Policy shall name the COUNTY as Additional Insured. Policy's limit of liability shall not be less than \$1,000,000 per occurrence combined single limit. If such insurance contains a general aggregate limit, it shall apply separately to this Agreement or be no less than two (2) times the occurrence limit.

**C. Vehicle Liability:**

If vehicles or mobile equipment is used in the performance of the obligations under this Agreement, then CONTRACTOR shall maintain liability insurance for all owned, non-owned, or hired vehicles so used in an amount not less than \$1,000,000 per occurrence combined single limit. If such insurance contains a general aggregate limit, it shall apply separately to this Agreement or be no less than two (2) times the occurrence limit. Policy shall name the COUNTY as Additional Insureds.

**D. Cyber Liability:**

CONTRACTOR shall procure and maintain Cyber Liability Insurance with limit not less than \$2,000,000 per occurrence or claim, \$2,000,000 aggregate. Coverage shall be sufficiently broad to respond to the duties and obligations as is undertaken by CONTRACTOR in this Agreement and shall include, but not limited to, claims involving infringement of intellectual property, including but not limited to infringement of copyright, trademark, trade dress, invasion of privacy violations, information theft, damage to or destruction of electronic information, release of private information, alteration of electronic information, extortion and network security. The policy shall provide coverage for breach response costs as well as regulatory fines and penalties as well as credit monitoring expenses with limits sufficient to respond to these obligations.

**E. General Insurance Provisions - All lines:**

1) Any insurance carrier providing insurance coverage hereunder shall be admitted to the State of California and have an A M BEST rating of not less than A: VIII (A:8) unless such requirements are waived, in writing, by the COUNTY Risk Manager. If the COUNTY's Risk Manager waives a requirement for a particular insurer such waiver is only valid for that specific insurer and only for one policy term.

2) The CONTRACTOR must declare its insurance self-insured retention for each coverage required herein. If any such self-insured retention exceeds \$500,000 per occurrence each such retention shall have the prior written consent of the COUNTY Risk Manager before the commencement of operations under this Agreement. Upon notification of self-insured retention unacceptable to the COUNTY, and at the election of the COUNTY's Risk Manager, CONTRACTOR's carriers shall either; 1) reduce or eliminate such self-insured retention as respects this Agreement with the COUNTY, or 2) procure a bond which guarantees payment of losses and related investigations, claims administration, and defense costs and expenses.

3) CONTRACTOR shall cause CONTRACTOR's insurance carrier(s) to furnish the County of Riverside with either 1) a properly executed original Certificate(s) of Insurance and certified original copies of Endorsements effecting coverage as required herein, and 2) if requested to do so orally or in writing by the COUNTY Risk Manager, provide original Certified copies of policies including all Endorsements and all attachments thereto, showing such insurance is in full force and effect. Further, said Certificate(s) and policies of insurance shall contain the covenant of the insurance carrier(s) that thirty (30) days written notice shall be given to the County of Riverside prior to any material modification, cancellation, expiration or reduction in coverage of such insurance. In the event of a material modification, cancellation, expiration, or reduction in coverage, this Agreement shall terminate forthwith, unless the County of Riverside receives, prior to such effective date, another properly executed original Certificate of Insurance and original copies of endorsements or certified original policies, including all endorsements and attachments thereto evidencing coverage's set forth herein and the insurance required herein is in full force and effect. CONTRACTOR shall not commence operations until the COUNTY has been furnished original Certificate (s) of Insurance and certified original copies of endorsements and if requested, certified original policies of insurance including all endorsements and any and all other attachments as required in this Section. An individual authorized by the insurance carrier shall sign the original endorsements for each policy and the Certificate of Insurance.

4) It is understood and agreed to by the parties hereto that the CONTRACTOR's insurance shall be construed as primary insurance, and the COUNTY's insurance and/or deductibles and/or self-insured retention's or self-insured programs shall not be construed as contributory.

5) If, during the term of this Agreement or any extension thereof, there is a material change in the scope of services; or, there is a material change in the equipment to be used in the performance of the scope of work; or, the term of this Agreement, including any extensions thereof, exceeds five (5) years; the COUNTY reserves the right to adjust the types of insurance and the monetary limits of liability required under this Agreement, if in the COUNTY Risk Manager's reasonable judgment, the amount or type of insurance carried by the CONTRACTOR has become inadequate.

6) CONTRACTOR shall pass down the insurance obligations contained herein to all tiers of subcontractors working under this Agreement.

7) The insurance requirements contained in this Agreement may be met with a program(s) of self-insurance acceptable to the COUNTY.

8) CONTRACTOR agrees to notify COUNTY of any claim by a third party or any incident or event that may give rise to a claim arising from the performance of this Agreement.

**23. General**

**23.1** CONTRACTOR shall not delegate or assign any interest in this Agreement, whether by operation of law or otherwise, without the prior written consent of COUNTY. Any attempt to delegate or assign any interest herein shall be deemed void and of no force or effect.

**23.2** Any waiver by COUNTY of any breach of any one or more of the terms of this Agreement shall not be construed to be a waiver of any subsequent or other breach of the same or of any other term of this Agreement. Failure on the part of COUNTY to require exact, full, and complete compliance with any terms of this Agreement shall not be construed as in any manner changing the terms or preventing COUNTY from enforcement of the terms of this Agreement.

**23.3** In the event the CONTRACTOR receives payment under this Agreement, which is later disallowed by COUNTY for nonconformance with the terms of the Agreement, the CONTRACTOR shall promptly refund the disallowed amount to the COUNTY on request; or at its option the COUNTY may offset the amount disallowed from any payment due to the CONTRACTOR.

**23.4** CONTRACTOR shall not provide partial delivery or shipment of services or products unless specifically stated in the Agreement.

**23.5** CONTRACTOR shall not provide any services or products subject to any chattel mortgage or under a conditional sales contract or other agreement by which an interest is retained by a third party. The CONTRACTOR warrants that it has good title to all materials or products used by CONTRACTOR or provided to COUNTY pursuant to this Agreement, free from all liens, claims, or encumbrances.

**23.6** Nothing in this Agreement shall prohibit the COUNTY from acquiring the same type or equivalent equipment, products, materials or services from other sources, when deemed by the COUNTY to be in its best interest. The COUNTY reserves the right to purchase more or less than the quantities specified in this Agreement.

**23.7** The COUNTY agrees to cooperate with the CONTRACTOR in the CONTRACTOR's performance under this Agreement, including, if stated in the Agreement, providing the CONTRACTOR with reasonable facilities and timely access to COUNTY data, information, and personnel.

**23.8** CONTRACTOR shall comply with all applicable Federal, State and local laws and regulations, including but not limited to Governor Gavin Newsom's Executive Order N-6-22 regarding Russian Sanctions. CONTRACTOR will comply with all applicable COUNTY policies and procedures. In the event that there is a conflict between the various laws or regulations that may apply, the CONTRACTOR shall comply with the more restrictive law or regulation.

**23.9** CONTRACTOR shall comply with all air pollution control, water pollution, safety and health ordinances, statutes, or regulations, which apply to performance under this Agreement.

**23.10** CONTRACTOR shall comply with all requirements of the Occupational Safety and Health Administration (OSHA) standards and codes as set forth by the U.S. Department of Labor and the State of California (Cal/OSHA).

**23.11** This Agreement shall be governed by the laws of the State of California. Any legal action related to the performance or interpretation of this Agreement shall be filed only in the Superior Court of the State of California located in Riverside, California, and the parties waive any provision of law providing for a change of venue to another location. In the event any provision in this Agreement is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remaining provisions will nevertheless continue in full force without being impaired or invalidated in any way.

**23.12** This Agreement, including any attachments or exhibits, constitutes the entire agreement of the parties with respect to its subject matter and supersedes all prior and contemporaneous representations, proposals, discussions and communications, whether oral or in writing. This Agreement may be changed or modified only by a written amendment signed by authorized representatives of both parties.

**23.13** 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 to 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. Civ. 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.

[Signature Page Follows]

IN WITNESS WHEREOF, the parties hereto have caused their duly authorized representatives to execute this Agreement.

COUNTY OF RIVERSIDE, a political subdivision of the State of California

By: Chuck Washington  
Chuck Washington, Chairman  
Board of Supervisors

Dated: 3/19/2024

KAMBRIAN CORPORATION, a California corporation

By: Cathy Hsieh  
Cathy Hsieh  
Chief Executive Officer

Dated: 03/12/2024

ATTEST:  
Kimberly A. Rector  
Clerk of the Board

By: Manny Li  
Deputy

APPROVED AS TO FORM:  
Minh C. Tran  
County Counsel

By: Danielle Maland  
Danielle Maland  
Deputy County Counsel

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**EXHIBIT A**  
**SCOPE OF SERVICES**

CONTRACTOR shall provide the County of Riverside Auditor-Controller's Office (ACO) with the following software, services, and training as indicated below:

**I. Workiva Financial Reporting Integration Services**

1. CONTRACTOR has assigned and will manage subcontractor Workiva to provide the following:
  - A. Project discovery, requirements gathering and planning
  - B. Project management and resource coordination
  - C. Training of core team including, but not limited to:
    1. A high level discussion of how the COUNTY will perform their roll forward for what needs to be done by the COUNTY when anticipated changes to the source data occur.
    2. Provide best practices guidance and recommendations for informational purposes and optional future COUNTY utilization.

**2. Workiva Financial Reporting System**

CONTRACTOR shall provide COUNTY with Workiva Financial Reporting Software that meets the following requirements. Upon termination of this Agreement, CONTRACTOR shall transfer to COUNTY and deliver all workpapers, reports, and documents stored in the financial reporting system in the same manner that is organized and structured in the financial reporting system.

- A. Workiva Financial Reports: The software will allow the COUNTY personnel to link data from PeopleSoft to prepare the ACFR (Annual County Financial Report) and PAFR (Popular Annual Financial Report).
- B. CONTRACTOR will establish documentation and linking design for linking across the ACFR and PAFR and final view source data:
  - i. Sample linking for main statements to be covered in the ACFR Onboarding Service (identified in the One-Time Fixed Fee Services section), while the additional linking for the PAFR to be covered by the Consulting hours identified
- C. CONTRACTOR will import into the software and format the following .xlsx file(s) as Workiva Spreadsheet(s):
  1. Bbsbook\_2023.xlsx
  2. PnLBook\_2023.xlsx
- D. CONTRACTOR resources will work with the COUNTY on how best to set these up as Workiva Spreadsheet in order to facilitate the linking of final table views to ACFR and PAFR Documents.
- E. COUNTY will be shown how to import additional .xlsx files, as needed.-Import and format ACFR and PAFR as described within the Fixed Fee Service(s) section below:
  1. COUNTY will convert the Indesign Reports to .docx files for the import
- F. Creation of links from the final table views of the data in the newly created Spreadsheets to the tables, charts, and dates in the ACFR and PAFR Documents Workiva resource(s) will not write formulas in Excel or the Workiva Spreadsheet to create final table views.
  1. The COUNTY is responsible for the creation of links from the Spreadsheet to data in-text.
- G. CONTRACTOR shall ensure reports are secure and access will be managed by COUNTY personnel

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H. COUNTY personnel will be creating financial reports to comply with GASB (Governmental Accounting Standard Board).

I. This software is a tool to draft financial statements out of a separate independent system currently (PeopleSoft)

## **II. Audit Management System**

CONTRACTOR shall provide COUNTY with Audit Management Software that meets the following requirements. Upon termination of this Agreement, CONTRACTOR shall transfer to COUNTY and deliver all workpapers, reports, and documents stored in the audit management system in the same manner that is organized and structured in the audit management system.

1. Electronic Workpapers Management:
  - a. Design and implement a centralized electronic workpapers management system.
  - b. Provide the capability to create, edit, and roll forward audit projects with version control.
  - c. Facilitate real-time collaboration on workpapers and audit projects.
  
2. Automation and Continual Updates:
  - a. Incorporate automation capabilities for audit processes to enhance efficiency.
  - b. Implement a system for continual updates, ensuring that the AMS is equipped with the latest features and security patches.
  
3. Risk Assessment and Planning:
  - a. Develop tools and functions for risk assessment and planning within the system.
  - b. Enable users to track and manage risks associated with audit projects.
  
4. Communication and Collaboration:
  - a. Implement communication features within the AMS for seamless collaboration among team members.
  - b. Provide the ability to communicate and share information directly through the system.
  
5. File Import and Documentation Collection:
  - a. Enable the import of Microsoft Office products (Word, Excel, Access), PDF files, text files, etc.
  - b. Implement a secure portal for collecting and organizing audit documentation.
  
6. Workpaper Editing and Tracking:
  - a. Allow users to create, edit, and track changes in workpapers, procedures, and audit projects.
  - b. Implement audit trails to monitor edits made during the audit process.
  - c. Allow for users to create coaching/review notes to workpapers.
  
7. Budgeting and Progress Tracking:
  - a. Provide functionality to establish audit project budget hours.
  - b. Implement tools to track and report on the progress of audit projects.
  
8. Workiva Database standard Dashboard:
  - a. Enable users to create and present dashboards to track key performance indicators.
  - b. Dashboard will provide list of assigned audits and issues by current user
  - c. Audit Overview will provide audit information and status tracking



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- d. Outline all issues identified across all audits
  - e. Implement features for tracking risks and other relevant metrics.
9. Data Analytics and Integration:
- a. Connect the AMS to various data sources for analysis.
  - b. Enable data analytics for continuous auditing and identification of questionable transactions.
  - c. Enable automated data analytics processes for continuous monitoring.
10. File Management:
- a. Implement a system for vendors to provide and manage all files uploaded for each project in the organized structure within the AMS.
11. Customization and Templates:
- a. Allow users to create and customize audit projects with the option to use or create new audit templates.
12. System Compatibility:
- a. Ensure compatibility with various forms of workpaper documentation and Microsoft Office products.
13. Security and Access Control:
- a. Implement robust security measures to protect sensitive audit information.
  - b. Establish role-based access control to manage user permissions.
14. Training and Documentation:
- a. Provide comprehensive training materials and documentation for users.
  - b. Offer ongoing training sessions to ensure users are proficient in utilizing the system.
15. Reporting and Analysis:
- a. Implement robust reporting features to generate customized reports based on audit data.
16. Compliance and Regulatory Features:
- a. Ensure the system complies with relevant audit standards and regulations.
17. Project Closure and Evaluation:
- a. Develop procedures for closing audit projects and evaluating the system's performance.

### **III. Workiva Audit Management Implementation Professional Service**

CONTRACTOR has assigned and will manage subcontractor Templar Shield (“Subcontractor”) to provide the following implementation services:

#### **1. In-Scope Services**

CONTRACTOR shall cause Subcontractor to perform the following:

- A. Map out current process and determine capability with Audit Data Model
  - 1. Compatibility determined if COUNTY’s data set requires additional data types added to the Audit Data Model
- B. Model and set up COUNTY audit data in Wdesk Database according to Audit Data Model. This includes, but is not limited to, the following activities:
  - 1. Map COUNTY audit programs and procedures to Audit Data Model based on Discovery Phase meetings with COUNTY.
  - 2. Customize Audit Data Model for additional data types as needed to accommodate COUNTY’s

data that is not included in the Audit Data Model.

3. Import COUNTY audit data to Wdesk Database via Workiva provided import templates, if applicable.
4. Configure forms based on COUNTY requirements
- C. Create five (5) custom Workiva Database reports identified as implementation requirements by the COUNTY.
- D. Import, format, and link Audit workpaper documentation within the Wdesk editor Platform. This includes setup of workpaper template versions of the following:
  1. Annual Audit Risk Assessment-(1 template)
  2. Annual Audit Plan-(1 template)
  3. Audit Announcement Memo-(2 template)
  4. Final Audit Report-(2-template)
  5. Quarterly Audit Committee Report-(2 template)
- E. Import standard Workiva Database reports and dashboards (see Appendix below for full list of standard Workiva Database reports and dashboards)

## **F. Appendix: Audit Analytics Standard Query Library**

### **1. Purchase Card**

- i. Duplicate Cards-Address Match
- ii. Split Expense
- iii. Square and Paypal Transactions
- iv. Unauthorized Merchants
- v. PCards Suspect Expense Dates
- vi. PCards Expenses on Weekends
- vii. Unusual Transactions-Even Dollar Transaction
- viii. Duplicate Cards-Address Match
- ix. Same Expense Same Employee PCard and Manual Expense
- x. Same Expense Different Employee PCard and Manual Expense
- xi. Same employees PCard and Manual Expense
- xii. Different Employee PCard and Manual Expense

### **2. Travel and Entertainment**

- i. Split Expense Transactions
- ii. Split Expense Transactions-Any Amount
- iii. Same Meal Expense by Different Employee
- iv. Duplicate Reimbursement Claims
- v. Suspect Expense Dates
- vi. Expenses on Weekends
- vii. Terminated Employee Expenses
- viii. Stale Claims
- ix. Single Transaction Limit
- x. Gas & Mileage Claims

### **3. Accounts Payable**

- i. Retroactive Purchase Orders
- ii. Requisition Creator vs Approver
- iii. Split PO
- iv. Duplicate PO
- v. Invoice Amount vs PO Amount
- vi. Split Invoice
- vii. Duplicate Payments-Similar Invoice
- viii. Vendor Employee Match-TIN/SSN
- ix. Vendor Employee Match-Phone
- x. Vendor Employee Match-Bank Account
- xi. Employee Vendor Match-Address
- xii. Vendor Employee Match – Company Name
- xiii. Vendor Employee Match – Last Name
- xiv. Suspect Vendors – OFAC
- xv. Duplicate Vendors- Bank Account
- xvi. Split Requisition

#### **4. General Ledger**

- i. Duplicate JE's
- ii. Usual JE's-Even Dollar Transactions
- iii. JE's-Weekends & Holidays

#### **5. Payroll**

- i. Duplicate Employees-Same Address
- ii. Employee vs OFAC Match
- iii. Employee vs GSA Match
- iv. Employee SOD-Creator vs Approver
- v. Payroll after Termination

#### **6. ITGC**

- i. Incorrect AD User Setup
- ii. AD Users not on HR Report
- iii. AD Users Never Logged On
- iv. AD Contractors Last Logon
- v. AD Users Last Logon
- vi. Active Employee no Logon

## **2. Project Scope-Audit Analytics**

In-Scope Services: CONTRACTOR shall cause Subcontractor to perform the following:

### **A. Account Setup and Configuration**

- 1. Provide COUNTY the required source data format to fit Workiva standard data tables. COUNTY will be responsible for populating import templates in conforming format.
  - 2. Import standard audit analytics package.
- C. Note: Account setup and configuration does not include the setup or development of any API or connection.

B. Enablement

1. Workiva training includes a high level process discussion and hands-on training by a Workiva consultant. Workiva will provide training, instructing the COUNTY on the process to replicate Workiva standard analytics.
2. Training topics can include, but are not limited to, the following:
  - i. Spreadsheets
  - ii. Linking
  - iii. Wdata
  - iv. Workiva best practices
3. Enablement Advisory
  - i. Eight (8) hours for remote enablement sessions. Enablement sessions will be scheduled in two (2) hour increments at a mutually agreed upon time

**3. Project Milestones and Deliverables-Workiva Internal Audit Implementation**

CONTRACTOR shall require its Subcontractor to support the following areas:

- A. The implementation plan table below outlines the major phases of onboarding and the high-level activities contained within each phase.

Onboarding Phase	Activities
Align	<p>Welcome Call-Hold a meeting with the COUNTY staff to introduce the Onboarding Project.</p> <p>Manager and COUNTY Success Manager to discuss the following:</p> <ul style="list-style-type: none"> <li>• Review COUNTY current state, future state, desired outcomes, and project next steps.</li> <li>• Discuss business requirements, confirm COUNTY leads, lines of business, business entities, and other Project prerequisites.</li> <li>• Review overall implementation timeline.</li> <li>• Verify that COUNTY has reviewed, understands, and has accepted the scope and terms of this Scope of Services.</li> <li>• Review with COUNTY all data and document deliverables</li> <li>• Review required data quality and consistency considerations of COUNTY risk and control data</li> </ul> <p>Getting Started Call-Hold a meeting with the COUNTY staff to discuss the following:</p> <ul style="list-style-type: none"> <li>• Review the process for uploading documentation to Workiva Workspace.</li> <li>• Brief walkthrough of the Workiva Database layout.</li> <li>• Navigate to Workiva University to show Getting Started trainings.</li> <li>• Discuss system and network requirements for optimal Workiva performance, specifically SSL inspection.</li> </ul>
Discover	<p>Discovery Call-A meeting with the COUNTY staff to introduce the Solution Architect who will lead discovery. The objective of Discovery is to examine the current COUNTY environment, business processes, and recommend process improvement opportunities through Workiva best practices.</p>

	<p>Solutions Architect will review COUNTY audit data and includes the following considerations:</p> <ul style="list-style-type: none"> <li>• Data Organization - verify data is received in a structured, uniform Excel spreadsheet.</li> <li>• Data Consistency - confirm data structures and standardization to support standard enumerated lists in the Workiva Database.</li> <li>• Process improvement - identify areas of improvements within COUNTY's existing data set</li> </ul> <p>Discovery scope and topics may include, but are not limited to, the following:</p> <ul style="list-style-type: none"> <li>• Audit programs and procedures</li> <li>• Review data relationships</li> <li>• Identify any gaps between COUNTY's data and Audit Data Model</li> <li>• Review number of audits in scope</li> <li>• Review current audit documentation and provide best practice recommendations</li> </ul>
<p>Design</p>	<ul style="list-style-type: none"> <li>• CONTRACTOR will review uploaded audit documentation to determine layout and hierarchy for setup in Workiva</li> <li>• Review audit data provided by COUNTY. Solutions architect will confirm data readiness to be mapped against the Audit Data Model.</li> <li>• Walk through and provide COUNTY the Workiva Standard Person/User Import Template to populate.</li> <li>• Solutions Architect will walk through and provide COUNTY the Workiva Standard Audit Plan, Procedure, and Test Step Data Import Templates to populate</li> </ul>
<p>Build</p>	<p>Document Setup-Review, Import, Format, and link workpaper documentation within Workiva editor Platform. This includes setup of following if applicable:</p> <ul style="list-style-type: none"> <li>• Annual Audit Risk Assessment-(1 template)</li> <li>• Annual Audit Plan-(1 template)</li> <li>• Audit Announcement Memo-(2 template)</li> <li>• Final Audit Report-(2 template)</li> <li>• Quarterly Audit Committee Report-(2 template)</li> </ul> <p>Database Setup-The Workiva Database Setup Phase encompasses the following activities:</p> <ul style="list-style-type: none"> <li>• Parse, Map, Model and Import COUNTY's consolidated audit data according to Audit Data Model.</li> <li>• Configure data and audit forms based on COUNTY requirements.</li> <li>• Import standard Workiva Database reports and dashboards (see Appendix for full list of standard Workiva Database reports and dashboards).</li> <li>• Create up to five (5) custom Workiva Database reports based on COUNTY requirements.</li> <li>• One (1) import of COUNTY's audit plan, procedure, and test step data into the Workiva Database via provided Workiva Standard Import</li> </ul>

	Sheets.
Enable	<ul style="list-style-type: none"> <li>• User Set-up-Import Person/User records according to Workiva provided template as completed by COUNTY.</li> <li>• Training-Educate COUNTY core team on available on-demand training, support center, and community resources. Workiva CSM available to provide additional trainings over and above Workiva University courses as necessary.</li> <li>• Field Test-COUNTY to review provided Workiva Field Testing Checklist which consist of the following activities:             <ul style="list-style-type: none"> <li>a. Validate data and test form configurations.</li> <li>b. Validate the configuration of Workiva File formatting and linking within the Platform.</li> <li>c. Validate Workiva Database reports and dashboards configuration.</li> </ul> </li> <li>• Build Revision-Build Revision will encompass modifications to the environment based on feedback from the Field Test.</li> <li>• Build Finalization-COUNTY validation of adjustments made as a result of Build Revision.</li> </ul>
Closeout	Onboarding Closeout- All services have been completed, onboarding team rolls off, COUNTY has support of Customer Success Manager to ensure ongoing success with the Workiva platform.

**4. Project Assumptions and Dependencies**

- A. The implementation plan timeline expectations above are an estimate and are subject to change.
- B. The “Discovery” phase above may span several weeks dependent upon the nature and extent of documentation to review with the COUNTY.
- C. COUNTY’s purchased Audit Management solution will be set up using one (1) Workiva Workspace, under the “Audit Management” solution type.
- D. Additional services or deliverables not specifically stated in this description will be evaluated by Workiva and an additional Statement of Work or Change order may be executed between the parties.

**5. Workiva Standard Reports and Dashboards**

**A. Workiva Database standard reports:**

1. (Connected Sheet) Final Report-utilized to link audit results to reports
2. Audit History- historical list of all audits performed by audit area
3. Audit Plan-overview of general audit information
4. Issues Log-details of issues found during testing
5. Leverage SOX Control Testing-report to show related SOX control testing results
6. My assigned Issues- user centric report to show issues assigned to current user
7. My Audits-user centric report to show listing of audits and/or procedures that a user has been assigned as a reviewer
8. My Reviews-user-centric too show listing of audits and/or procedures that a user has been assigned as a reviewer
9. PBC Requests-provides detailed view of PBC Requestts and corresponding status
10. Procedure Results-report to demonstrate procedure status and conclusion

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## 11. Time Log- detailed time tracking by audit

### **B. Workiva Database standard administrative reports**

1. [Admin Only] Advanced Permissions - Data Listings - report available only to administrator users to allow for non-administrator users to see all data enumeration options
2. [Admin Only] Advanced Permissions - Reports - report available only to administrator users to provision reports for users and groups
3. [Admin Only] Current Year Report Filter - report required for maintaining the current year on Audit Program Year that feeds into the other reports
4. [Admin Only] Procedure Form Update - report available only to administrator(s) to change the procedure form layout
5. [Permissions] PBC Requests - report available only to administrator users to grant access to PBC Requests for users and groups.

### **C. Workiva Database standard dashboards:**

1. My Dashboard- list of assigned audits and issues by current user
2. Audit Overview- audit information and status tracking
3. Issues-outlines all issues identified across all audits
4. Resource management-tracks auditor responsibility and workload

D. The list below includes the number of audit engagement types allotted to each Audit Management Enablement Onboarding service. The appropriate package is determined by the number of unique audit engagement types that are performed in the audit management process.

1. Audit Management Onboarding Services-Enablement: 1 Type

## **6. Project Management Overview**

A. CONTRACTOR shall cause Subcontractor to conduct status meetings, which may include updates on project status and issues identified and addressed (such as schedule, deliverables, project quality, and team interaction). In addition, CONTRACTOR shall cause Subcontractor to provide immediate notification of any issues requiring COUNTY's attention. CONTRACTOR expects that any issues identified will be resolved promptly to avoid impact to the project timelines.

### **1. Subcontractor Project Coordination Activities**

The following list details Project Coordination activities for this project:

- i. Facilitation of the project kick-off meeting
- ii. Project budget reporting and change order management (if needed)
- iii. Coordination of supplier personnel logistics
- iv. Communication and project notifications, including weekly status reports outlining project status, issues noted, and issues addressed as they relate to schedule, deliverables, project quality, and team interaction (as applicable)
- v. Issue reporting and escalation
- vi. Adherence to the Scope of Services
- vii. Project close-out and final deliverable acceptance

**2. Subcontractor Responsibilities Re: County Information and Documentation**

- i. CONTRACTOR shall ensure that Subcontractor considers all COUNTY information and documentation as sensitive and confidential and will handle appropriately.

**3. County Responsibilities**

The following list details COUNTY's responsibilities for this project:

- i. COUNTY will designate (1) employee to serve as primary Point of Contact (POC) for the project. The POC will be responsible for scheduling COUNTY resources for required meetings, interviews, and other needs deemed necessary to complete project work as scoped. The POC will participate in weekly status meetings and will serve as the first point of escalation for any project-related requests or issues.
- ii. COUNTY is responsible for identifying and notifying personnel for stakeholder workshops/interviews as needed and said workshops/interviews will be conducted with the expressed authority of management (with full right, power, and authority to consent to services described within this Scope of Services).
- iii. COUNTY will provide access to all proprietary information, applications, and systems necessary to the success of this project.
- iv. COUNTY will provide all relevant documentation in an efficient manner and will be promptly submitted to CONTRACTOR within a commercially reasonable response time.
- v. COUNTY will provide the necessary staff availability to complete identified tasks and/or to participate in interviews. COUNTY's inability to provide this staff may affect the completion of tasks and/or deliverables.
- vi. COUNTY will provide access to any necessary facility and/or remote access to complete the project.

**7. Acceptance Criteria/Specifications:**

Acceptance is accomplished when Subcontractor provides the Services as defined herein in a timely, efficient manner, that will meet or exceed COUNTY's performance/service standards.

**8. Estimated Project Timelines:**

The estimated period of 12-14 calendar weeks for the implementation of all workstreams.

**9. Expenses**

Reimbursable travel expenses will be billed at CONTRACTOR's actual cost subject to pre-approval by COUNTY, and in any event shall not exceed the not-to-exceed amount set forth in Exhibit B.



**EXHIBIT B  
PAYMENT PROVISIONS**

**Year 1**

DESCRIPTION	UNIT	QUANTITY	UNIT PRICE	TOTAL PRICE
Connected Government Financial Reporting Solution with Wdata (Software)	Each	2	\$32,210.53	\$64,421.06
Wdesk Government Audit Management Solution (Software)	Each	2	\$27,744.00	\$55,488.00
Workiva ACFR Onboarding Services	One-Time Fixed Fee	1	\$9,945.00	\$9,945.00
Workiva Custom Document Services	Per Hour	40	\$165.75	\$6,630.00
Workiva Wdesk Consulting Services	Per Hour	30	\$232.05	\$6,961.50
Workiva Onboarding Package to be performed by Subcontractor per Scope of Services	One-Time Fee	1	\$56,916.00	\$56,916.00
Reimbursable Travel Expenses	To be Billed at Actual Cost, Aggregate Costs Not to Exceed Unit/Total Price	1	\$7,140.00	\$7,140.00
Total Cost				\$207,501.56

**Year 2\***

*(\*If renewed confirmed price)*

DESCRIPTION	UNIT	QUANTITY	UNIT PRICE	TOTAL PRICE
Connected Government Financial Reporting Solution with Wdata (Software)	Each	2	\$33,821.08	\$67,642.16
Wdesk Government Audit Management Solution (Software)	Each	2	\$29,131.22	\$58,262.44
Total Cost				\$125,904.60

**Year 3\***

*(\*If renewed confirmed price)*

DESCRIPTION	UNIT	QUANTITY	UNIT PRICE	TOTAL PRICE
Connected Government Financial Reporting Solution with Wdata (Software)	Each	2	\$35,512.15	\$71,024.30
Wdesk Government Audit Management Solution (Software)	Each	2	\$30,587.76	\$61,175.52
Total Cost				\$132,199.82

**Year 4\***

*(\*If renewed confirmed price)*

DESCRIPTION	UNIT	QUANTITY	UNIT PRICE	TOTAL PRICE
Connected Government Financial Reporting Solution with Wdata (Software)	Each	2	\$39,063.34	\$78,126.68
Wdesk Government Audit Management Solution (Software)	Each	2	\$33,646.54	\$67,293.08
Total Cost				\$145,419.76

**Year 5\***

*(\*If renewed confirmed price)*

DESCRIPTION	UNIT	QUANTITY	UNIT PRICE	TOTAL PRICE
Connected Government Financial Reporting Solution with Wdata (Software)	Each	2	\$42,969.65	\$85,939.30
Wdesk Government Audit Management Solution (Software)	Each	2	\$37,011.19	\$74,022.38
Total Cost				\$159,961.68

**FEDERAL CONTRACT PROVISIONS**

To the extent applicable, the federal contract provisions required under 2 C.F.R § 200.326 and 2 C.F.R. Part 200, Appendix II are hereby fully incorporated herein and made a part of the Agreement, and all references to this Agreement shall include the following provisions. In the event of any inconsistency or redundancy between the Agreement and these provisions, these provisions shall control. As used in these provisions, "the contractor" is **KAMBRIAN CORPORATION**, and "the contract" is the Agreement. All capitalized terms used herein without definition shall have the same meaning as set forth in 41 C.F.R. Part 60. In the event there is a conflict between this Attachment and current applicable law, current applicable law shall prevail and the below shall be automatically amended to read accordingly.

**1. REMEDIES**

*See section 5.2 of the Agreement.*

**2. TERMINATION FOR CAUSE AND CONVENIENCE**

*See sections 5.1 and 5.2 of the Agreement.*

**3. EQUAL EMPLOYMENT OPPORTUNITY**

During the performance of this contract, the contractor agrees as follows:

- (1) The contractor will not discriminate against any employee or applicant for employment because of race, color, religion, sex, sexual orientation, gender identity, or national origin. The contractor will take affirmative action to ensure that applicants are employed, and that employees are treated during employment without regard to their race, color, religion, sex, sexual orientation, gender identity, or national origin. Such action shall include, but not be limited to the following:

Employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided setting forth the provisions of this nondiscrimination clause.

- (2) The contractor will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, sexual orientation, gender identity, or national origin.
- (3) The contractor will not discharge or in any other manner discriminate against any employee or applicant for employment because such employee or applicant has inquired about, discussed, or disclosed the compensation of the employee or applicant or another employee or applicant. This provision shall not apply to instances in which an employee who has access to the compensation information of other employees or applicants as a part of such employee's essential job functions discloses the compensation of such other employees or applicants to individuals who do not otherwise have access to such information, unless such disclosure is in response to a formal complaint or charge, in furtherance of an investigation, proceeding, hearing, or action, including an investigation conducted by the employer, or is consistent with the contractor's legal duty to furnish information.

- (4) The contractor will send to each labor union or representative of workers with which he has a collective bargaining agreement or other contract or understanding, a notice to be provided advising the said labor union or workers' representatives of the contractor's commitments under this section, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.
- (5) The contractor will comply with all provisions of Executive Order 11246 of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.
- (6) The contractor will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records, and accounts by the administering agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.
- (7) In the event of the contractor's noncompliance with the nondiscrimination clauses of this contract or with any of the said rules, regulations, or orders, this contract may be canceled, terminated, or suspended in whole or in part and the contractor may be declared ineligible for further Government contracts or federally assisted construction contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other sanctions may be imposed and remedies invoked as provided in Executive Order 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.
- (8) The contractor will include the portion of the sentence immediately preceding paragraph (1) and the provisions of paragraphs (1) through (8) in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each subcontractor or vendor. The contractor will take such action with respect to any subcontract or purchase order as the administering agency may direct as a means of enforcing such provisions, including sanctions for noncompliance:

Provided, however, that in the event a contractor becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the administering agency, the contractor may request the United States to enter into such litigation to protect the interests of the United States.

The applicant further agrees that it will be bound by the above equal opportunity clause with respect to its own employment practices when it participates in federally assisted construction work: *Provided*, That if the applicant so participating is a State or local government, the above equal opportunity clause is not applicable to any agency, instrumentality or subdivision of such government which does not participate in work on or under the contract.

The applicant agrees that it will assist and cooperate actively with the administering agency and the Secretary of Labor in obtaining the compliance of contractors and subcontractors with the equal opportunity clause and the rules, regulations, and relevant orders of the Secretary of Labor, that it will furnish the administering agency and the Secretary of Labor such information as they may require for the supervision of such compliance, and that it

will otherwise assist the administering agency in the discharge of the agency's primary responsibility for securing compliance.

The applicant further agrees that it will refrain from entering into any contract or contract modification subject to Executive Order 11246 of September 24, 1965, with a contractor debarred from, or who has not demonstrated eligibility for, Government contracts and federally assisted construction contracts pursuant to the Executive Order and will carry out such sanctions and penalties for violation of the equal opportunity clause as may be imposed upon contractors and subcontractors by the administering agency or the Secretary of Labor pursuant to Part II, Subpart D of the Executive Order. In addition, the applicant agrees that if it fails or refuses to comply with these undertakings, the administering agency may take any or all of the following actions: Cancel, terminate, or suspend in whole or in part this grant (contract, loan, insurance, guarantee); refrain from extending any further assistance to the applicant under the program with respect to which the failure or refund occurred until satisfactory assurance of future compliance has been received from such applicant; and refer the case to the Department of Justice for appropriate legal proceedings.

#### 4. COMPLIANCE WITH THE DAVIS-BACON ACT

- a. All transactions regarding this contract shall be done in compliance with the Davis-Bacon Act (40 U.S.C. 3121-3144, and 3146-3148) and the requirements of 29 C.F.R. pt. 5 as may be applicable. The contractor shall comply with 40 U.S.C. 3141-3144, and 3146-3148 and the requirements of 29 C.F.R. pt. 5 as applicable.
- b. Contractors are required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor.
- c. Additionally, contractors are required to pay wages not less than once a week.

#### 5. COMPLIANCE WITH THE COPELAND "ANTI-KICKBACK" ACT

- a. Contractor. The contractor shall comply with 18 U.S.C. § 874, 40 U.S.C. § 3145, and the requirements of 29 C.F.R. pt. 3 as may be applicable, which are incorporated by reference into this contract.
- b. Subcontracts. The contractor or subcontractor shall insert in any subcontracts the clause above and such other clauses as may by appropriate instructions require, and also a clause requiring the subcontractors to include these clauses in any lower tier subcontracts. The prime contractor shall be responsible for the compliance by any subcontractor or lower tier subcontractor with all of these contract clauses.
- c. Breach. A breach of the contract clauses above may be grounds for termination of the contract, and for debarment as a contractor and subcontractor as provided in 29 C.F.R. § 5.12.

#### 6. COMPLIANCE WITH THE CONTRACT WORK HOURS AND SAFETY STANDARDS ACT

- (1) *Overtime requirements.* No contractor or subcontractor contracting for any part of the contract work which may require or involve the employment of laborers or mechanics shall require or permit any such laborer or mechanic in any workweek in which he or she is employed on such work to work in excess of forty hours in such workweek unless such laborer or mechanic receives compensation at a rate not less than one and one-half times the basic rate of pay for all hours worked in excess of forty hours in such workweek.

- (2) *Violation; liability for unpaid wages; liquidated damages.* In the event of any violation of the clause set forth in paragraph (1) of this section the contractor and any subcontractor responsible therefor shall be liable for the unpaid wages. In addition, such contractor and subcontractor shall be liable to the United States (in the case of work done under contract for the District of Columbia or a territory, to such District or to such territory), for liquidated damages. Such liquidated damages shall be computed with respect to each individual laborer or mechanic, including watchmen and guards, employed in violation of the clause set forth in paragraph (1) of this section, in the sum of \$27 for each calendar day on which such individual was required or permitted to work in excess of the standard workweek of forty hours without payment of the overtime wages required by the clause set forth in paragraph (1) of this section.
- (3) *Withholding for unpaid wages and liquidated damages.* The COUNTY OF RIVERSIDE shall upon its own action or upon written request of an authorized representative of the Department of Labor withhold or cause to be withheld, from any moneys payable on account of work performed by the contractor or subcontractor under any such contract or any other Federal contract with the same prime contractor, or any other federally-assisted contract subject to the Contract Work Hours and Safety Standards Act, which is held by the same prime contractor, such sums as may be determined to be necessary to satisfy any liabilities of such contractor or subcontractor for unpaid wages and liquidated damages as provided in the clause set forth in paragraph (2) of this section.
- (4) *Subcontracts.* The contractor or subcontractor shall insert in any subcontracts the clauses set forth in paragraphs (1) through (4) of this section and also a clause requiring the subcontractors to include these clauses in any lower tier subcontracts. The prime contractor shall be responsible for compliance by any subcontractor or lower tier subcontractor with the clauses set forth in paragraphs (1) through (4) of this section.

## 7. CLEAN AIR ACT AND THE FEDERAL WATER POLLUTION CONTROL ACT

### Clean Air Act

1. The contractor agrees to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act, as amended, 42 U.S.C. § 7401 et seq.
2. The contractor agrees to report each violation to the COUNTY OF RIVERSIDE and understands and agrees that the COUNTY OF RIVERSIDE will, in turn, report each violation as required to assure notification to the Federal Emergency Management Agency, and the appropriate Environmental Protection Agency Regional Office.
3. The contractor agrees to include these requirements in each subcontract exceeding \$150,000 financed in whole or in part with Federal assistance provided.

### Federal Water Pollution Control Act

1. The contractor agrees to comply with all applicable standards, orders, or regulations issued pursuant to the Federal Water Pollution Control Act, as amended, 33 U.S.C. 1251 et seq.
2. The contractor agrees to report each violation to the COUNTY OF RIVERSIDE and understands and agrees that the COUNTY OF RIVERSIDE will, in turn, report each violation as required to assure notification to the Federal Emergency Management Agency, and the appropriate Environmental Protection Agency Regional Office.
3. The contractor agrees to include these requirements in each subcontract exceeding \$150,000 financed in whole or in part with Federal assistance provided.

## 8. SUSPENSION AND DEBARMENT

- (1) This contract is a covered transaction for purposes of 2 C.F.R. pt. 180 and 2 C.F.R. pt. 3000. As such, the contractor is required to verify that none of the contractor's principals (defined at 2 C.F.R. § 180.995) or its affiliates (defined at 2 C.F.R. § 180.905) are excluded (defined at 2 C.F.R. § 180.940) or disqualified (defined at 2 C.F.R. § 180.935).
- (2) The contractor must comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C, and must include a requirement to comply with these regulations in any lower tier covered transaction it enters into.
- (3) This certification is a material representation of fact relied upon by the COUNTY OF RIVERSIDE. If it is later determined that the contractor did not comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C, in addition to remedies available to the COUNTY OF RIVERSIDE, the Federal Government may pursue available remedies, including but not limited to suspension and/or debarment.
- (4) The bidder or proposer agrees to comply with the requirements of 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C while this offer is valid and throughout the period of any contract that may arise from this offer. The bidder or proposer further agrees to include a provision requiring such compliance in its lower tier covered transactions.

9. BYRD ANTI-LOBBYING AMENDMENT, 31 U.S.C. § 1352 (as amended)

Contractors who apply or bid for an award of \$100,000 or more shall file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, officer or employee of Congress, or an employee of a Member of Congress in connection with obtaining any Federal contract, grant, or any other award covered by 31 U.S.C. § 1352. Each tier shall also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the recipient who in turn will forward the certification(s) to the awarding agency.

*If applicable, Contractor must sign and submit the following certification:*

APPENDIX A, 44 C.F.R. PART 18 – CERTIFICATION REGARDING LOBBYING

Certification for Contracts, Grants, Loans, and Cooperative Agreements

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement,

the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

3. The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

The Contractor, **KAMBRIAN CORPORATION**, certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Contractor understands and agrees that the provisions of 31 U.S.C. Chap. 38, Administrative Remedies for False Claims and Statements, apply to this certification and disclosure, if any.

*Cathy Hsieh*

Signature of Contractor's Authorized Official

**Cathy Hsieh, CEO**

Name and Title of Contractor's Authorized Official

**03/12/2024**

Date

#### 10. PROCUREMENT OF RECOVERED MATERIALS

- i. In the performance of this contract, the Contractor shall make maximum use of products containing recovered materials that are EPA-designated items unless the product cannot be acquired –
  1. Competitively within a timeframe providing for compliance with the contract performance schedule;
  2. Meeting contract performance requirements; or
  3. At a reasonable price.
- ii. Information about this requirement, along with the list of EPA- designated items, is available at EPA's Comprehensive Procurement Guidelines web site, <https://www.epa.gov/smm/comprehensive-procurement-guideline-cpg-program>.
- iii. The Contractor also agrees to comply with all other applicable requirements of Section 6002 of the Solid Waste Disposal Act.

#### 11. ACCESS TO RECORDS

The following access to records requirements apply to this contract:

- (1) The Contractor agrees to provide the COUNTY OF RIVERSIDE, the U.S. Department of Treasury, the Comptroller General of the United States, or any of their authorized representatives access to any books, documents, papers, and records of the Contractor



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which are directly pertinent to this contract for the purposes of making audits, examinations, excerpts, and transcriptions.

- (2) The Contractor agrees to permit any of the foregoing parties to reproduce by any means whatsoever or to copy excerpts and transcriptions as reasonably needed.
- (3) The Contractor agrees to provide the federal government through its authorized representatives access to construction or other work sites pertaining to the work being completed under the contract.
- (4) In compliance with the Disaster Recovery Act of 2018, the COUNTY OF RIVERSIDE and the Contractor acknowledge and agree that no language in this contract is intended to prohibit audits or internal reviews by the Treasury Department or the Comptroller General of the United States.

## 12. CHANGES

*See* section 4.1 of the Agreement.

## 13. SEAL, LOGO, AND FLAGS

The contractor shall not use federal seal(s), logos, crests, or reproductions of flags or likenesses of federal agency officials without specific pre-approval.

## 14. COMPLIANCE WITH FEDERAL LAW, REGULATIONS, AND EXECUTIVE ORDERS

This is an acknowledgement that federal funds will be used to fund all or a portion of the contract. The contractor will comply with all applicable Federal law, regulations, executive orders, policies, procedures, and directives.

## 15. NO OBLIGATION BY FEDERAL GOVERNMENT

The Federal Government is not a party to this contract and is not subject to any obligations or liabilities to the non-Federal entity, contractor, or any other party pertaining to any matter resulting from the contract.

## 16. PROGRAM FRAUD AND FALSE OR FRAUDULENT STATEMENT OR RELATED ACTS

The Contractor acknowledges that 31 U.S.C. Chap. 38 (Administrative Remedies for False Claims and Statements) applies to the Contractor's actions pertaining to this contract.









# Kambrian Corporation PSA-Clean 3.12.24

Final Audit Report

2024-03-13

Created:	2024-03-12
By:	Anna Marie Johnson-Earls (annjohnson@rivco.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAANMB_FjvFRbHdhLru5j9_nMPEbCFWMSMQ

## "Kambrian Corporation PSA-Clean 3.12.24" History

-  Document created by Anna Marie Johnson-Earls (annjohnson@rivco.org)  
2024-03-12 - 10:11:07 PM GMT
-  Document emailed to Cathy Hsieh (cathyh@kambrian.com) for signature  
2024-03-12 - 10:11:20 PM GMT
-  Email viewed by Cathy Hsieh (cathyh@kambrian.com)  
2024-03-13 - 1:53:14 AM GMT
-  Document e-signed by Cathy Hsieh (cathyh@kambrian.com)  
Signature Date: 2024-03-13 - 1:53:49 AM GMT - Time Source: server
-  Document emailed to Danielle Maland (dmaland@rivco.org) for signature  
2024-03-13 - 1:53:51 AM GMT
-  Email viewed by Danielle Maland (dmaland@rivco.org)  
2024-03-13 - 2:59:52 PM GMT
-  Document e-signed by Danielle Maland (dmaland@rivco.org)  
Signature Date: 2024-03-13 - 3:11:14 PM GMT - Time Source: server
-  Agreement completed.  
2024-03-13 - 3:11:14 PM GMT



Adobe Acrobat Sign



**5. Supply/Service being requested:**

**Procure Workiva Financial and Audit Management  
Software System platform**

**6. Unique features of the supply/service being requested from this supplier. The Auditor Controller is requesting to purchase the Workiva platform and professional services to be able to compile the County's Financial Statements, the Popular Annual Financial Report and also to use this software for audit compliances/services that will be provided by the internal audit division. The Workiva software platform contains the following capabilities:**

- 1. Automate Reporting**
- 2. Conduct Data Research**
- 3. Reports can be exported to Excel, Word or PDF to create custom report**
- 4. Create other ad-hoc reports to make timely and informed County business solutions**
- 5. Electronic Workpapers Management:**
  - a. Design and implement a centralized electronic workpapers management system.
  - b. Provide the capability to create, edit, and roll forward audit projects with version control.
  - c. Facilitate real-time collaboration on workpapers and audit projects.
- 6. Customer Service Manager:**
  - a. Assign a dedicated customer service manager to provide ongoing support and address any system-related queries or issues.
- 7. Automation and Continual Updates:**
  - a. Incorporate automation capabilities for audit processes to enhance efficiency.
  - b. Implement a system for continual updates, ensuring that the AMS is equipped with the latest features and security patches.
- 8. Risk Assessment and Planning:**
  - a. Develop tools and functions for risk assessment and planning within the system.
  - b. Enable users to track and manage risks associated with audit projects.
- 9. Communication and Collaboration:**
  - a. Implement communication features within the AMS for seamless collaboration among team members.
  - b. Provide the ability to communicate and share information directly through the system.
- 10. File Import and Documentation Collection:**
  - a. Enable the import of Microsoft Office products (Word, Excel, Access), PDF files, text files, etc.
  - b. Implement a secure portal for collecting and organizing audit documentation.
- 11. Workpaper Editing and Tracking:**
  - a. Allow users to create, edit, and track changes in workpapers, procedures, and audit projects.
  - b. Implement audit trails to monitor edits made during the audit process.
  - c. Allow for users to create coaching/review notes to workpapers.
- 12. Budgeting and Progress Tracking:**
  - a. Provide functionality to establish audit project budget hours.
  - b. Implement tools to track and report on the progress of audit projects.

**13. Dashboard Creation:**

- a. Enable users to create and present dashboards to track key performance indicators.
- b. Implement features for tracking risks and other relevant metrics.

**14. Data Analytics and Integration:**

- a. Connect the AMS to various data sources for analysis.
- b. Enable data analytics for continuous auditing and identification of questionable transactions.
- c. Enable automated data analytics processes for continuous monitoring.

**15. File Management:**

- a. Implement a system for vendors to provide and manage all files uploaded for each project in the organized structure within the AMS.

**16. Customization and Templates:**

- a. Allow users to create and customize audit projects with the option to use or create new audit templates.

**17. System Compatibility:**

- a. Ensure compatibility with various forms of workpaper documentation and Microsoft Office products.

**18. Security and Access Control:**

- a. Implement robust security measures to protect sensitive audit information.
- b. Establish role-based access control to manage user permissions.

**19. Training and Documentation:**

- a. Provide comprehensive training materials and documentation for users.
- b. Offer ongoing training sessions to ensure users are proficient in utilizing the system.

**20. Reporting and Analysis:**

- a. Implement robust reporting features to generate customized reports based on audit data.

**21. Compliance and Regulatory Features:**

- a. Ensure the system complies with relevant audit standards and regulations.

**22. Project Closure and Evaluation:**

- a. Develop procedures for closing audit projects and evaluating the system's performance.

**23. Project Timeline:**

- a. Provide a detailed project timeline outlining key milestones and deadlines.

**24. Consulting Services:**

- a. Gathering data and planning
- b. Establish documentation and linking design for linking across the financial statements ACFR and PAFR
- c. Import and format the following .xlsx file(s) as Workiva Spreadsheet(s):
  - a. Bbsbook\_2023.xlsx
  - b. PnLBook\_2023.xlsx
- d. Import and format ACFR and PAFR
- e. Training of core team
- f. Provide best practices guidance and recommendations for informational purposes and optional future County utilization.

**7. Reasons why my department requires these unique features from the vendor and what benefit will accrue to the county:**

The Auditor Controller has a need to use this software for a better and more efficient year-end compilation of the County's financial statements and for internal audit workpaper management and tracking. This company has the software capabilities to accomplish both needs that our department has 1) Capability to compile the County's ACFR/PAFR [Annual Comprehensive Financial Report/Popular Annual Financial Report] 2) Audit management system for our internal audit division's audits they perform throughout the fiscal year County-wide. Additionally, in the future, if the Executive Office decides to change their budget program/system, this software will be capable to accommodate the budget and debt management among other tasks. At the time we performed our analysis of different softwares the one offered by this company will allow us to expand and add other modules for future growth such as debt management, budget management and others.

**8. Period of Performance: 1 (with option to renew for additional 4)**  
(total number of years)

Is this an annually renewable contract?     No             Yes  
Is this a fixed-term agreement:             No             Yes

*(A fixed-term agreement is set for a specific amount of time; it is not renewed annually. Ensure multi-year fixed-term agreements include a cancellation, non-appropriation of funds, or refund clause. If there is no clause(s) to that effect, then the agreement must be submitted to the Board for approval. No exemptions shall apply.)*

**9. Identify all costs for this requested purchase. In addition, please include any single or sole source amounts previously approved and related to this project and vendor in the section designated below for current and future fiscal years. You do not need to include previous fiscal year amounts. If approval is for multiple years, ongoing costs must be identified below. If annual increases apply to ongoing costs such as CPI or other contract increases, provide the estimated annual cost for each consecutive year. If the annual increase may exceed the Purchasing Agent's authority, Board approval must be obtained. (Note: ongoing costs may include but are not limited to subscriptions, licenses, maintenance, support, etc.)**

<b>Description:</b>	<b>FY 23/24</b>	<b>FY 24/25</b>	<b>FY 25/26</b>	<b>FY26/27</b>	<b>FY 27/28</b>	<b>Total</b>
Connected Government Financial Reporting Solutions	\$64,421.06	\$67,642.16	\$71,024.30	\$78,126.68	\$85,939.30	\$367,153.37
Wdesk Government Audit Management Solution	\$55,488.00	\$58,262.44	\$61,175.52	\$67,293.08	\$74,022.38	\$316,241.38
Workiva ACFR Onboarding Services	\$9,945.00					\$9,945.00
Workiva Custom Document Services	\$6,630.00					\$6,630.00
Workiva Wdesk Consulting Services	\$6,961.50					\$6,961.50
Workiva Onboarding Package to be performed by Templar Shield Inc. per Scope of Work	\$56,916.00					\$56,916.00
Reimbursable Table Expense	\$7,140.00					\$7,140.00
<b>Total Cost</b>	<b>\$207,501.56</b>	<b>\$125,904.60</b>	<b>\$132,199.82</b>	<b>\$145,419.76</b>	<b>\$159,961.68</b>	<b>\$770,987.42</b>

10. **Price Reasonableness:** *(Explain why this price is reasonable or cost effective – were you provided government discounted pricing? Is this rate/fee comparable to industry standards?)*

The department conducted a market analysis for the Workiva Platform Software. Kambrian Corporation pricing is comparable and even lower than other vendors that are able to provide the Workiva Financial and Audit Management System Software Platform. In addition, the pricing is reasonable for two solutions one related to the County's Financial Statements that need to be prepared on an annual basis by the General Accounting Division and the other being audit workpaper management and planning that is performed by the Internal Audit Division, both divisions within the Auditor-Controller Office. Prices have been discounted for a bundle and for us being a governmental agency.

11. **Projected Board of Supervisor Date (if applicable):** 3/12/24  
*(Draft Form 11s, service agreement and or quotes must accompany the sole source request for Purchasing Agent approval.)*

B. J. Benoit      BEN J. BENOIT      2/27/2024  
Department Head Signature      Print Name      Date  
(or designee)

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The section below is to be completed by the Purchasing Agent or designee.  
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**Purchasing Department Comments:**

Approve      Approve with Condition/s      Disapprove

**Condition/s:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Not to exceed:**

One-time \$ \_\_\_\_\_

Annual Amount \$ \_\_\_\_\_ / per fiscal year through \_\_\_\_\_  
(date) (If Annual Amount Varies each FY)

**FY23/24 : \$ 207,501.56**

**FY24/25 : \$ 125,904.60**

**FY 25/26 : \$132,199.82**

**FY26/27 : \$ 145,419.76**

**FY 27/28 : \$159,961.68**

Reviewed by Procurement Contract Specialist (PCS):

Signature: Anna Marie Johnson Carls

Date: March 4, 2024

Melissa Curtis

3/6/2024

24-204

**Purchasing Agent**

**Date**

**Approval Number**  
(Reference on Purchasing Documents)



## H-11 APPROVALS

Requested for:	Esteban Hernandez
Department:	AUDITOR
Approving Supervisor/Manager:	Tanya Harris
Alternate Contact:	
Requested Purchase:	already have vendor
Describe Requested Purchase:	Software to be used for preparing annually the County's Financial Statements.
Hardware	false
Professional Services	false
Software	true
Other	false
Purchase Requested:	New
Procurement Status:	Bid Complete
Run the Business	true
Grow the Business	false
Transform the Business	false
Reduce Expenses	false
Support Current Operations	false
Improve Customer Service	false
Improve Operational Efficiencies	true
Is this a multi-year contract?	Yes
Length of Contract (In Years) :	1
Start Date:	09-01-2023
End Date:	06-30-2024
Special Terms and Conditions:	To be used to prepare the County's financial statements to be renewed on an annual basis if we are satisfied.
Transaction	
Is this Purchase or Lease?	Purchase
Estimated Amount:	87957.56
Notes:	To be renewed on an annual basis if we are satisfied.
BRM: Please choose approve or reject:	Approve
CCB: Please choose option:	N/A
EAB: Please choose option:	Approve
TSB: Please choose option:	N/A
ISO: Please choose option:	Approve
SAM: Please choose option:	Approve
TSOC: Please choose approve, reject or n/a:	
CCB: Reason for rejection:	
EAB: Reason for rejection:	
ISO: Reason for rejection:	
SAM: Reason for rejection:	
TSB: Reason for rejection:	
TSOC: Reason for rejection:	