

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



ITEM: 3.5  
(ID # 26783)

MEETING DATE:

Tuesday, April 01, 2025

FROM : AUDITOR CONTROLLER

**SUBJECT:** AUDITOR-CONTROLLER: Approval of Amendment No. 1 to the Professional Service Agreement with Brown Armstrong Accountancy Corporation for Annual Comprehensive Financial Report, Single Audits and Other Services. All Districts. [Total Cost \$267,000, Annual Cost \$53,400 - Department Budget General Fund 100%]

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

1. Approve Amendment No. 1 to the Professional Service Agreement with Brown Armstrong Accountancy Corporation for Annual Comprehensive Financial Report, Single Audits and Other Services to add three additional audits 1) County of Riverside 414(h) Money Purchase Plan, 2) County of Riverside Flood Control and Water Conservation District 414(h) Money Purchase Plan, 3) County of Riverside 457(b) Deferred Compensation Plan audits and increase the annual maximum contract amount by \$53,400 from \$297,400 annually to \$350,800 annually; authorize the Chairman of the Board to sign the amendment on behalf of County

**ACTION:**Policy

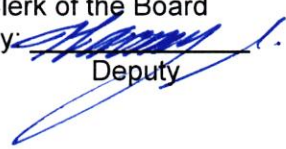
  
Ben J. Benoit, COUNTY AUDITOR-CONTROLLER 3/12/2025

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MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Medina, Spiegel, and Perez  
Nays: None  
Absent: Washington and Gutierrez  
Date: April 1, 2025  
xc: Auditor

Kimberly A. Rector  
Clerk of the Board  
By:   
Deputy

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

<b>FINANCIAL DATA</b>	<b>Current Fiscal Year:</b>	<b>Next Fiscal Year:</b>	<b>Total Cost:</b>	<b>Ongoing Cost</b>
<b>COST</b>	\$53,400	\$53,400	\$267,000	\$53,400
<b>NET COUNTY COST</b>	\$53,400	\$53,400	\$267,000	\$53,400
<b>SOURCE OF FUNDS:</b> Department Budget General Fund (100%)			<b>Budget Adjustment:</b>	No
			<b>For Fiscal Year:</b>	24/25-28/29

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

**BACKGROUND:**

**Summary**

On June 25, 2024, Agenda Item 3.15, the Board of Supervisors approved the Professional Service Agreement with Brown Armstrong Accountancy Corporation for the Annual Comprehensive Financial Report, Single Audits and Other Services for a five year period.

The requested Board action will increase the annual maximum contract amount by \$53,400, from \$297,400 annually to \$350,800 annually. The increase is due to the change in the scope of services to include the audits for 1) County of Riverside 414(h) Money Purchase Plan, 2) County of Riverside Flood Control and Water Conservation District 414(h) Money Purchase Plan, 3) County of Riverside 457(b) Deferred Compensation Plan and issue a financial report.

**Impact on Residents and Businesses**

There is no impact to the Citizens.

**SUPPLEMENTAL:**

**Additional Fiscal Information**

Amendment contract detail:

<b>Audit:</b>	<b>FY 24/25</b>	<b>FY 25/26</b>	<b>FY 26/27</b>	<b>FY 27/28</b>	<b>FY 28/29</b>	<b>TOTAL</b>
County of Riverside 414(h) Money Purchase Plan	\$17,800	\$17,800	\$17,800	\$17,800	\$17,800	\$89,000
County of Riverside Flood Control and Water Conservation District 414(h) Money Purchase Plan	\$17,800	\$17,800	\$17,800	\$17,800	\$17,800	\$89,000
County of Riverside 457(b) Deferred Compensation Plan and issue a financial report	\$17,800	\$17,800	\$17,800	\$17,800	\$17,800	\$89,000
<b>Total</b>	<b>\$53,400</b>	<b>\$53,400</b>	<b>\$53,400</b>	<b>\$53,400</b>	<b>\$53,400</b>	<b>\$267,000</b>

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,  
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**Contract History and Price Reasonableness**

The Purchasing Department on behalf of the Auditor-Controller's Office released a Request for Proposal (ACARC-0027) on Purchasing's website for the Annual Comprehensive Financial Report (ACFR), Single Audits and Other services on March 11, 2024. Twenty-three suppliers received email notifications and advertising on the County's internet. The County received four bid responses to the RFP, submitted by the suppliers, one of which is from current incumbent. An evaluation team consisting of personnel from Flood, the Treasurer, the Executive Office, and the Auditor-Controller's Office reviewed the proposals. The evaluation team reviewed and scored each proposal based on the bidder's overall responsiveness to the requirements set forth in the RFP. The evaluation committee recommended that the award be given to the Brown Armstrong Accountancy Corporation. The company comes with fifty years' experience providing auditing services to the public sector. Their clientele consists of Counties that are similar in size and demographics of Riverside County. Brown Armstrong Accountancy Corporation has provided their expertise in completing these audits and reports for Riverside County in the past. They can provide their expertise and experience at a total cost of \$1,754,000 for the next five (5) years.

**ATTACHMENT A. Amendment No. 1 to the Professional Service Agreement for Annual Comprehensive Financial Report, Single Audits and Other Services between County of Riverside and Brown Armstrong Accountancy Corporation**

  
Melissa Curtis, Deputy Director of Purchasing and Fleet

3/14/2025

  
Dolores Reyna, Principal Management Analyst

3/21/2025

  
Aaron Gettis, Chief of Deputy County Counsel

3/20/2025



AMENDMENT NO. 1 TO THE PROFESSIONAL SERVICE AGREEMENT  
FOR ANNUAL COMPREHENSIVE FINANCIAL REPORT, SINGLE AUDITS AND  
OTHER SERVICES BETWEEN COUNTY OF RIVERSIDE AND BROWN  
ARMSTRONG ACCOUNTANCY CORPORATION

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Original Period of Performance:	6/25/2024 through 6/30/2029
Period of Performance Extended To:	N/A
Effective Date of Amendment No. 1:	Upon Signature of Both Parties
Original Annual Maximum Contract Amount:	\$297,400
Amended Annual Maximum Contract Amount	\$350,800
Contract ID:	ACARC-94620-6/29

This AMENDMENT NO. 1 TO THE PROFESSIONAL SERVICE AGREEMENT FOR ANNUAL COMPREHENSIVE FINANCIAL REPORT, SINGLE AUDITS AND OTHER SERVICES BETWEEN COUNTY OF RIVERSIDE AND BROWN ARMSTRONG ACCOUNTANCY CORPORATION (herein referred to as "Amendment No. 1") is made and entered into by and between BROWN ARMSTRONG ACCOUNTANCY 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").

RECITALS

WHEREAS, COUNTY and CONTRACTOR entered into that certain Professional Service Agreement for Annual Comprehensive Financial Report, Single Audits and Other Services, approved June 25, 2024, Agenda Item 3.15, (herein referred to as "Agreement"); and

WHEREAS, COUNTY and CONTRACTOR now desire to amend the Agreement to add additional services, add payment provisions for those additional services, and increase the annual maximum contract amount;

NOW THEREFORE, the parties agree as follows:

1. **Recitals.** The above recitals are true and correct and are incorporated herein by reference.
2. **Compensation.** The second sentence of Subsection 3.1 of Section 3. Compensation of the Agreement is hereby amended to increase the annual maximum contract amount by \$53,400, from \$297,400 annually to \$350,800 annually, as follows:

"Maximum payments by COUNTY to CONTRACTOR shall not exceed three hundred fifty thousand eight hundred dollars (\$350,800) annually including all expenses."

3. **Exhibit A.** Section **E.15 COUNTY OF RIVERSIDE 414(H) MONEY PURCHASE PLAN, E.16 RIVERSIDE COUNTY FLOOD CONTROL AND WATER CONSERVATION DISTRICT 414(H) MONEY PURCHASE PLAN, and E.17 COUNTY OF RIVERSIDE 457(B) DEFERRED COMPENSATION PLAN** is hereby added to Exhibit A, Required Scope of Work, as follows:

AMENDMENT NO. 1 TO THE PROFESSIONAL SERVICE AGREEMENT  
FOR ANNUAL COMPREHENSIVE FINANCIAL REPORT, SINGLE AUDITS AND  
OTHER SERVICES BETWEEN COUNTY OF RIVERSIDE AND BROWN  
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**“E.15 COUNTY OF RIVERSIDE 414(H) MONEY PURCHASE PLAN**

**A. Services Required**

An audit of financial statements of the County of Riverside 414(h) Money Purchase Plan for the fiscal years ending June 30, 2024 through June 30, 2028 in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards, issued by the Comptroller of the United States. The CONTRACTOR will prepare the financials in full accrual basis for financial reporting.

**B. Reports**

Report preparation, editing, printing, and binding shall be responsibility of the CONTRACTOR. Five (5) bound copies and one (1) electronic copy of the financial statements shall be submitted to the Human Resources Department by December 31, 2024 and each year thereafter for the period of performance.

**E.16 RIVERSIDE COUNTY FLOOD CONTROL AND WATER  
CONSERVATION DISTRICT 414(H) MONEY PURCHASE PLAN**

**A. Services Required**

An audit of financial statements of the Riverside County Flood Control and Water Conservation District 414(h) Money Purchase Plan for the fiscal years ending June 30, 2024 through June 30, 2028 in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards, issued by the Comptroller of the United States. The CONTRACTOR will prepare the financials in full accrual basis for financial reporting.

**B. Reports**

Report preparation, editing, printing, and binding shall be responsibility of the CONTRACTOR. Five (5) bound copies and one (1) electronic copy of the financial statements shall be submitted to the Human Resources Department by December 31, 2024 and each year thereafter for the period of performance.

**E.17 COUNTY OF RIVERSIDE 457(B) DEFERRED COMPENSATION PLAN**

**A. Services Required**

An audit of financial statements of the County of Riverside 457(b) Deferred Compensation Plan for the fiscal years ending June 30, 2024 through June 30, 2028 in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards, issued by the Comptroller of the United States. The CONTRACTOR will prepare the financials in full accrual basis for financial reporting.

**B. Reports**

AMENDMENT NO. 1 TO THE PROFESSIONAL SERVICE AGREEMENT  
FOR ANNUAL COMPREHENSIVE FINANCIAL REPORT, SINGLE AUDITS AND  
OTHER SERVICES BETWEEN COUNTY OF RIVERSIDE AND BROWN  
ARMSTRONG ACCOUNTANCY CORPORATION

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Report preparation, editing, printing, and binding shall be responsibility of the CONTRACTOR. Five (5) bound copies and one (1) electronic copy of the financial statements shall be submitted to the Human Resources Department by December 31, 2024 and each year thereafter for the period of performance.”

4. **Exhibit B.** Exhibit B, Payment Provisions, of the Agreement is hereby amended to add the fee for the County of Riverside 414(h) Money Purchase Plan Audit, Riverside County Flood Control and Water Conservation District 414(h) Money Purchase Plan, and County of Riverside 457(b) Deferred Compensation Plan as set forth in Exhibit B-1, Payment Provisions, attached hereto and incorporated herein by this reference. All references in the Agreement to Exhibit B shall also include reference to Exhibit B-1.
5. **Miscellaneous.** All other terms and conditions of the Agreement not modified herein shall remain unchanged and in full force and effect.
6. **Effective Date.** This Amendment No. 1 shall be effective upon signature of this Amendment No. 1 by both parties.
7. **Counterparts; Electronic Signatures.** This Amendment No. 1 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 Amendment No. 1 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 Amendment No. 1. The parties further agree that the electronic signatures of the parties included in this Amendment No. 1 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]*

AMENDMENT NO. 1 TO THE PROFESSIONAL SERVICE AGREEMENT  
FOR ANNUAL COMPREHENSIVE FINANCIAL REPORT, SINGLE AUDITS AND  
OTHER SERVICES BETWEEN COUNTY OF RIVERSIDE AND BROWN  
ARMSTRONG ACCOUNTANCY CORPORATION

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IN WITNESS WHEREOF, the parties hereto have caused their duly authorized representatives to execute this Amendment No. 1.

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

By: V. Manuel Perez  
V. Manuel Perez, Chairman  
Board of Supervisors

Dated: 4/01/2025

BROWN ARMSTRONG ACCOUNTANCY  
CORPORATION, a California corporation

By: Lindsey Zimmerman  
Lindsey Zimmerman  
Partner

Dated: Feb 27, 2025

ATTEST:  
Kimberly A. Rector  
Clerk of the Board

By: [Signature]  
Deputy

APPROVED AS TO FORM:  
Minh C. Tran  
County Counsel

By: Danielle Maland  
Danielle Maland  
Deputy County Counsel



AMENDMENT NO. 1 TO THE PROFESSIONAL SERVICE AGREEMENT  
FOR ANNUAL COMPREHENSIVE FINANCIAL REPORT, SINGLE AUDITS AND  
OTHER SERVICES BETWEEN COUNTY OF RIVERSIDE AND BROWN  
ARMSTRONG ACCOUNTANCY CORPORATION

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**EXHIBIT B-1  
PAYMENT PROVISIONS**

DESCRIPTION	<u>Audit</u> FY 23/24	<u>Audit</u> FY 24/25	<u>Audit</u> FY 25/26	<u>Audit</u> FY 26/27	<u>Audit</u> FY 27/28
County: ACFR	\$65,800	\$65,800	\$65,800	\$65,800	\$65,800
County: Single Audit	\$68,000	\$68,000	\$68,000	\$68,000	\$68,000
Waste Resources Department	\$16,100	\$16,100	\$16,100	\$16,100	\$16,100
Air Quality Improvement Fund	\$6,300	\$6,300	\$6,300	\$6,300	\$6,300
Riverside University Health System-Medical Center (RUHS-MC)	\$41,000	\$41,000	\$41,000	\$41,000	\$41,000
Infrastructure Financing Authority (IFA)	\$9,400	\$9,400	\$9,400	\$9,400	\$9,400
Riverside University Health System-Community Health Centers (RUHS- CHC)	\$30,300	\$30,300	\$30,300	\$30,300	\$30,300
County of Riverside Asset Leasing Corporation (CORAL)	\$7,300	\$7,300	\$7,300	\$7,300	\$7,300
Inland Empire Tobacco Securitization Authority and Inland Empire Tobacco Securitization Corporation	\$6,900	\$6,900	\$6,900	\$6,900	\$6,900
Riverside County Redevelopment Successor Agency (the Successor Agency)	\$21,500	\$21,500	\$21,500	\$21,500	\$21,500
County of Riverside Part- Time and Temporary employees 401 (a) single- employer defined benefit employee pension plan	\$17,800	\$17,800	\$17,800	\$17,800	\$17,800
GASB Statement Number 68 Schedule of Department Allocations	\$4,700	\$4,700	\$4,700	\$4,700	\$4,700
Riverside County Treasurer's Investment Pool	\$2,300	\$2,300	\$2,300	\$2,300	\$2,300
County of Riverside 414 (h) Money Purchase Plan	\$17,800	\$17,800	\$17,800	\$17,800	\$17,800
County of Riverside Flood Control and Water Conservation District 414 (h) Money Purchase Plan	\$17,800	\$17,800	\$17,800	\$17,800	\$17,800
County of Riverside 457 (b) Deferred Compensation Plan	\$17,800	\$17,800	\$17,800	\$17,800	\$17,800
<b>Total</b>	<b>\$350,800</b>	<b>\$350,800</b>	<b>\$350,800</b>	<b>\$350,800</b>	<b>\$350,800</b>











# Brown Armstrong Corp Amendment 1

Final Audit Report

2025-02-28

Created:	2025-02-27
By:	Cynthia Murcio (cmurcio@rivco.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAA9khVWdLleGNmk3mAh-kjXuPG2GOoyN6

## "Brown Armstrong Corp Amendment 1" History

-  Document created by Cynthia Murcio (cmurcio@rivco.org)  
2025-02-27 - 11:30:28 PM GMT
-  Document emailed to Lindsey Zimmerman (lzimmerman@ba.cpa) for signature  
2025-02-27 - 11:30:32 PM GMT
-  Document emailed to Danielle Maland (dmaland@rivco.org) for signature  
2025-02-27 - 11:30:32 PM GMT
-  Email viewed by Danielle Maland (dmaland@rivco.org)  
2025-02-27 - 11:51:21 PM GMT
-  Email viewed by Lindsey Zimmerman (lzimmerman@ba.cpa)  
2025-02-27 - 11:52:29 PM GMT
-  Document e-signed by Lindsey Zimmerman (lzimmerman@ba.cpa)  
Signature Date: 2025-02-27 - 11:53:36 PM GMT - Time Source: server
-  Document e-signed by Danielle Maland (dmaland@rivco.org)  
Signature Date: 2025-02-28 - 9:51:32 PM GMT - Time Source: server
-  Agreement completed.  
2025-02-28 - 9:51:32 PM GMT

