

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



ITEM: 3.15
(ID # 28208)

MEETING DATE:
Tuesday, October 07, 2025

FROM : AUDITOR CONTROLLER

SUBJECT: AUDITOR-CONTROLLER: Approval of Amendment No. 2 to the Professional Service Agreement with Brown Armstrong Accountancy Corporation for Annual Comprehensive Financial Report, Single Audits and Other Services. All Districts. [Total Cost \$158,000, Annual Cost \$31,600 - Department Budget 100%]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Approve Amendment No. 2 to the Professional Service Agreement with Brown Armstrong Accountancy Corporation for Annual Comprehensive Financial Report, Single Audits and Other Services to add two additional audits: 1) County of Riverside Waste Resources Management District's 414(h) Money Purchase Plan and 2) County of Riverside 401(a) Supplemental Contribution Plan audits and increase the annual maximum contract amount by \$31,600 from \$350,800 annually to \$382,400 annually; authorize the Chairman of the Board to sign the amendment on behalf of the County.

ACTION:Policy

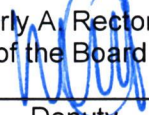
Ben J. Benoit

Ben J. Benoit, COUNTY AUDITOR-CONTROLLER 9/16/2025

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Medina, Spiegel, Washington, Perez, and Gutierrez
Nays: None
Absent: None
Date: October 7, 2025
xc: Auditor

Kimberly A. Rector
Clerk of the Board
By: 
Deputy

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

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$31,600	\$31,600	\$158,000	\$31,600
NET COUNTY COST	\$0	\$0	\$0	\$0
SOURCE OF FUNDS: Department Budget (100%)			Budget Adjustment:	No
			For Fiscal Year:	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.

On April 1, 2025, Agenda Item 3.5, the Board of Supervisors approved Amendment No.1 to the Professional Service Agreement with Brown Armstrong Accountancy Corporation for the Annual Comprehensive Financial Report, Single Audits and Other Services.

This requested Board action will increase the annual maximum contract amount by \$31,600, from \$350,800 annually to \$382,400 annually. The increase is due to the change in the scope of services to include the audits for 1) County of Riverside Waste Resources Management District's 414(h) Money Purchase Plan and 2) County of Riverside 401(a) Supplemental Contribution Plan, audits and issue financial reports.

Impact on Residents and Businesses

There is no impact to the Citizens.

SUPPLEMENTAL:

Additional Fiscal Information

Amendment contract detail:

Audit:	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29	TOTAL
County of Riverside Waste Resources Management District's 414(h) Money Purchase Plan	\$15,800	\$15,800	\$15,800	\$15,800	\$15,800	\$79,000
County of Riverside 401(a) Supplemental Contribution Plan	\$15,800	\$15,800	\$15,800	\$15,800	\$15,800	\$79,000
Total	\$31,600	\$31,600	\$31,600	\$31,600	\$31,600	\$158,000

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

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 \$1,912,000 for the next five (5) years.

ATTACHMENT A. Amendment No. 2 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

9/22/2025


Dolores Reyna, Principal Management Analyst

10/1/2025


Aaron Gettis, Chief of Deputy County Counsel

9/24/2025

AMENDMENT NO. 2 TO THE PROFESSIONAL SERVICE AGREEMENT
FOR ANNUAL COMPREHENSIVE FINANCIAL REPORT, SINGLE AUDITS AND
OTHER SERVICES BETWEEN COUNTY OF RIVERSIDE AND BROWN
ARMSTRONG ACCOUNTANCY CORPORATION

Original Period of Performance:	6/25/2024 through 6/30/2029
Period of Performance Extended To:	N/A
Effective Date of Amendment No. 2:	Upon Signature of Both Parties
Original Annual Maximum Contract Amount:	\$297,400
Amended Annual Maximum Contract Amount	\$382,400
Contract ID:	ACARC-94620-6/29

This AMENDMENT NO. 2 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. 2") 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 entered into that certain Amendment No. 1 to the Agreement, approved April 1, 2025, Agenda Item 3.5, to add additional services, add payment provisions for those additional services, and increase the annual maximum contract amount (herein referred to as "Amendment No. 1"); 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 \$31,600, from \$350,800 annually to \$382,400 annually, as follows:

AMENDMENT NO. 2 TO THE PROFESSIONAL SERVICE AGREEMENT
FOR ANNUAL COMPREHENSIVE FINANCIAL REPORT, SINGLE AUDITS AND
OTHER SERVICES BETWEEN COUNTY OF RIVERSIDE AND BROWN
ARMSTRONG ACCOUNTANCY CORPORATION

“Maximum payments by COUNTY to CONTRACTOR shall not exceed three hundred eighty-two thousand four hundred dollars (\$382,400) annually including all expenses.”

3. **Exhibit A. Section E.18 COUNTY OF RIVERSIDE WASTE RESOURCES MANAGEMENT DISTRICT’S 414(H) MONEY PURCHASE PLAN and E.19 COUNTY OF RIVERSIDE 401(A) SUPPLEMENTAL CONTRIBUTION PLAN** are hereby added to Exhibit A, Required Scope of Work, as follows:

“E.18 COUNTY OF RIVERSIDE WASTE RESOURCES MANAGEMENT DISTRICT’S 414(H) MONEY PURCHASE PLAN

A. Services Required

An audit of financial statements of the County of Riverside Waste Resources Management District’s 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 the responsibility of the CONTRACTOR. Five (5) bound copies and one (1) electronic copy of the financial statements for FY23/24 and FY24/25 shall be submitted to the Human Resources Department by December 31, 2025 and five (5) bound copies and one (1) electronic copy of the financial statements for FY 25/26, FY26/27, and FY 27/28 shall be submitted to the Human Resources Department each December year thereafter for the period of performance.

E.19 COUNTY OF RIVERSIDE 401(A) SUPPLEMENTAL CONTRIBUTION PLAN

A. Services Required

An audit of financial statements of the County of Riverside 401(a) Supplemental Contribution 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 the responsibility of the CONTRACTOR. Five (5) bound copies and one (1) electronic copy of the

AMENDMENT NO. 2 TO THE PROFESSIONAL SERVICE AGREEMENT
FOR ANNUAL COMPREHENSIVE FINANCIAL REPORT, SINGLE AUDITS AND
OTHER SERVICES BETWEEN COUNTY OF RIVERSIDE AND BROWN
ARMSTRONG ACCOUNTANCY CORPORATION

financial statements for FY23/24 and FY24/25 shall be submitted to the Human Resources Department by December 31, 2025 and five (5) bound copies and one (1) electronic copy of the financial statements for FY 25/26, FY26/27, and FY 27/28 shall be submitted to the Human Resources Department each December year thereafter for the period of performance.”

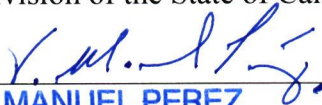
4. **Exhibit B.** Exhibit B, Payment Provisions, of the Agreement is hereby amended to add the fee for the County of Riverside Waste Resources Management District’s 414(h) Money Purchase Plan and the County of Riverside 401(a) Supplemental Contribution Plan as set forth in Exhibit B-2, Payment Provisions, attached hereto and incorporated herein by this reference. All references in the Agreement to Exhibit B shall also include reference to Exhibit B-2.
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. 2 shall be effective upon signature of this Amendment No. 2 by both parties.
7. **Counterparts; Electronic Signatures.** This Amendment No. 2 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. 2 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. 2. The parties further agree that the electronic signatures of the parties included in this Amendment No. 2 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. 2 TO THE PROFESSIONAL SERVICE AGREEMENT
FOR ANNUAL COMPREHENSIVE FINANCIAL REPORT, SINGLE AUDITS AND
OTHER SERVICES BETWEEN COUNTY OF RIVERSIDE AND BROWN
ARMSTRONG ACCOUNTANCY CORPORATION


IN WITNESS WHEREOF, the parties hereto have caused their duly authorized representatives to execute this Amendment No. 2.

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

By: 
V. MANUEL PEREZ
Chair, Board of Supervisors

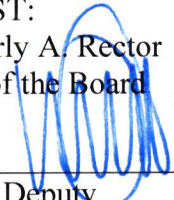
Dated: OCT 07 2025

BROWN ARMSTRONG ACCOUNTANCY
CORPORATION, a California corporation


By: 
Lindsey Zimmerman (Sep 10, 2025 10:33:38 PDT)
Lindsey Zimmerman
Partner

Dated: Sep 10, 2025

ATTEST:
Kimberly A. Rector
Clerk of the Board

By: 
Deputy

APPROVED AS TO FORM:
Minh C. Tran
County Counsel

By: 
Danielle Maland
Deputy County Counsel

AMENDMENT NO. 2 TO THE PROFESSIONAL SERVICE AGREEMENT
FOR ANNUAL COMPREHENSIVE FINANCIAL REPORT, SINGLE AUDITS AND
OTHER SERVICES BETWEEN COUNTY OF RIVERSIDE AND BROWN
ARMSTRONG ACCOUNTANCY CORPORATION

**EXHIBIT B-2
PAYMENT PROVISIONS**

DESCRIPTION	Audit FY 23/24	Audit FY 24/25	Audit FY 25/26	Audit FY 26/27	Audit 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
County of Riverside Waste Resources Management District's 414(h) Money Purchase Plan	\$17,800	\$17,800	\$17,800	\$17,800	\$17,800
County of Riverside 401(a) Supplemental Contribution Plan	\$17,800	\$17,800	\$17,800	\$17,800	\$17,800
Total	\$382,400	\$382,400	\$382,400	\$382,400	\$382,400









Brown Armstrong Corp Amendment No 2

Final Audit Report

2025-09-11

Created:	2025-09-10
By:	Cynthia Murcio (cmurcio@rivco.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAHuDU-Gjyljv4OcujcHjAfoQIFV0qP8QN

"Brown Armstrong Corp Amendment No 2" History

-  Document created by Cynthia Murcio (cmurcio@rivco.org)
2025-09-10 - 5:13:03 PM GMT
-  Document emailed to Lindsey Zimmerman (lzimmerman@ba.cpa) for signature
2025-09-10 - 5:13:10 PM GMT
-  Email viewed by Lindsey Zimmerman (lzimmerman@ba.cpa)
2025-09-10 - 5:33:18 PM GMT
-  Document e-signed by Lindsey Zimmerman (lzimmerman@ba.cpa)
Signature Date: 2025-09-10 - 5:33:38 PM GMT - Time Source: server
-  Document emailed to Danielle Maland (dmand@rivco.org) for signature
2025-09-10 - 5:33:39 PM GMT
-  Email viewed by Danielle Maland (dmand@rivco.org)
2025-09-10 - 5:36:49 PM GMT
-  Document e-signed by Danielle Maland (dmand@rivco.org)
Signature Date: 2025-09-11 - 8:17:06 PM GMT - Time Source: server
-  Agreement completed.
2025-09-11 - 8:17:06 PM GMT