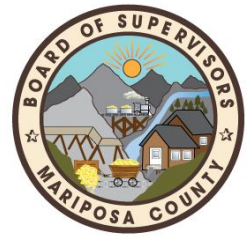




MARIPOSA COUNTY

Auditor · (209) 966-7606



RESOLUTION - ACTION REQUESTED 2021-408

MEETING: July 13, 2021

TO: The Board of Supervisors

FROM: Luis Mercado, Auditor

RE: Approve Addendum to Mariposa County Audit Agreement with Smith & Newell

RECOMMENDATION AND JUSTIFICATION:

Approve an addendum to the Mariposa County Audit Agreement with Smith & Newell to conduct the audit for fiscal year 2020/2021 in a amount not to exceed \$61,450; and authorize the Board of Supervisors Chair to sign the addendum.

Government Code 12410.6(b) requires that the lead partner of a CPA firm be changed every six years. The Auditor's Office has obtained confirmation that changing the lead partner involved in the audit would satisfy this requirement. Due to an increase in workload resulting from implementing new property tax and ERP systems, the Auditor's Office would like to extend the current agreement with Smith & Newell for one additional year to conduct required audits of the County's financial statements and change the lead partner involved.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

On April 19, 2016 the Board passed Resolution 2016-171 to approve a four year Audit Agreement with Smith and Newell.

On July 7, 2020 the Board passed Resolution 2020-370 to extend this agreement for an additional year.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

Do not approve this addendum to extend audit services for FY 20/21. The Auditor's Office will need to find another CPA firm to conduct the audit which could delay the completion of audited financial statements.

FINANCIAL IMPACT:

The cost of this addendum will be budgeted in FY 21-22.

ATTACHMENTS:

Mariposa County Contract Addendum 21 (PDF)
Original Agreement with Smith & Newell (PDF)

Original Smith & Newell Proposal (PDF)
Board Resolution 2020-370 Approving an Addendum to the Mariposa County
Audit Agreement (PDF)

RESULT: ADOPTED BY CONSENT VOTE [UNANIMOUS]

MOVER: Wayne Forsythe, District IV Supervisor

SECONDER: Tom Sweeney, District II Supervisors

AYES: Rosemarie Smallcombe, Tom Sweeney, Marshall Long, Wayne Forsythe

EXCUSED: Miles Menetrey