



**Contra  
Costa  
County**

To: Board of Supervisors  
From: Monica Nino, County Administrator  
Date: April 20, 2021

Subject: Authorization to Extend and Amend Contract with Macias Gini & O'Connell, LLP for Professional Auditing Services for the Countywide Single Audit

**RECOMMENDATION(S):**

APPROVE and AUTHORIZE the County Administrator, or designee, to execute a contract amendment with Macias Gini & O'Connell, LLP, for professional auditing services related to financial compliance audits, review of the County's basic financial statements contained in the Annual Comprehensive Financial Report in conformity with generally accepted accounting principles and federal financial assistance program audits by increasing the payment limit by \$820,440 and extending the termination date to May 21, 2023.

**FISCAL IMPACT:**

Up to \$820,440; 100% General Fund. Appropriations for the mandated services by an external auditor are included in the Board of Supervisors – Administration budget.

**BACKGROUND:**

The California Government Code requires the Board of Supervisors to examine and audit the accounts of all offices having the care, management, collection or disbursement of money belonging to the County or money received or disbursed by them under the authority of the law. In addition, an audit of the County's Federal Financial Assistance programs is required under

☒ APPROVE

☐ OTHER

☒ RECOMMENDATION OF CNTY  
ADMINISTRATOR

☐ RECOMMENDATION OF BOARD  
COMMITTEE

Action of Board On: **04/20/2021** ☒ APPROVED AS RECOMMENDED ☐ OTHER

Clerks Notes:

**VOTE OF SUPERVISORS**

AYE: John Gioia, District I Supervisor  
Candace Andersen, District II Supervisor  
Diane Burgis, District III Supervisor  
Karen Mitchoff, District IV Supervisor  
Federal D. Glover, District V Supervisor

I hereby certify that this is a true and correct copy of an action taken and entered on the minutes of the Board of Supervisors on the date shown.

ATTESTED: April 20, 2021

, County Administrator and Clerk of the Board of Supervisors

By: Laura Cassell, Deputy

Contact: Timothy Ewell, (925)  
655-2043

cc:



## BACKGROUND: (CONT'D)

the Single Audit Act.

On March 5, 2018, the County issued a Request for Proposals (RFP) for professional auditing services, including conducting financial compliance audits, expressing an opinion on the fair presentation of the County's basic financial statements contained in the Annual Comprehensive Financial Report in conformity with generally accepted accounting principles in the United States of America, and federal financial assistance program audits such as the Single Audit. Two firms submitted proposals and a panel was convened to review the proposals and conduct interviews. Macias Gini & O'Connell, LLP (MGO) was selected by the panel for recommendation to the Board of Supervisors to serve the County for the next three years with the option of renewing for an additional two years.

On May 8, 2018 the Board of Supervisors authorized the County Administrator to execute a contract with MGO in the amount of \$1,141,617 for the professional auditing services outlined above for the period of May 14, 2018 to May 31, 2021. MGO has been performing in line with the terms and conditions of the contract with the County, including delivery of financial statement reviews and audit reports.

Today's action recommends that the Board extend the contract by two additional years as contemplated in the 2018 RFP. The County prenegotiated the annual rates with MGO at that time in anticipation of the extension being recommended to the Board at a future date, so long as MGO was performing in line with the contract. The total cost of the additional two year period will not exceed \$820,440.

## CONSEQUENCE OF NEGATIVE ACTION:

The County will be unable to comply with the California Government Code and the Single Audit Act until a qualified external audit firm is retained.