



**County of Santa Cruz Board of Supervisors  
Agenda Item Submittal**

**From:** Auditor-Controller-Treasurer-Tax Collector  
(831) 454-2500

**Meeting Date:** February 27, 2018

**Recommended Action(s):**

Approve an extension of the existing contract with Brown Armstrong, CPAs through June 30, 2020 and Authorize the Auditor-Controller-Treasurer-Tax Collector to sign the contract.

**Executive Summary**

The County contracts with an independent CPA firm to perform mandated audits of the County's financial statements and the Single Audit of federally funded activities. In addition, the contract includes stand alone audit reports of the following: Santa Cruz County Redevelopment Successor Agency, Santa Cruz County Sanitation District, Treasury Compliance, and audits of all state grant programs including the Office of Criminal Justice Planning, Department of Insurance, and Department of Justice grants.

**Background**

On March 18, 2014, your board approved a three year contract with Brown Armstrong to conduct the County's external audits for the fiscal years ending June 30, 2014, 2015, and 2016. We are requesting your Board's approval of the extension of the existing contract with Brown Armstrong to conduct the County's external audits for the fiscal year ending June 30, 2018 and fiscal year ending June 30, 2019. The Santa Cruz County Audit Committee approved of this 2-year extension ending June 30, 2020 at the January 24, 2018 Audit Committee meeting.

**Financial Impact**

Funding for these external audits will be included in the various entities' budgets for fiscal years 2017-18, and 2018-19 and 2019-20. Total costs for the external audits for the fiscal year 2017-18 and 2018-19 are as follows with a detailed payment schedule attached to the ADM-29s.

	2017-18 AUDIT SERVICES	2018-19 AUDIT
<b>SERVICES</b>		
Audit of County's Financial Statements	75,000.00	75,000.00
Audit of County's RDA Successor Agency	7,700.00	7,700.00
Audit of County Sanitation District	9,400.00	9,400.00
Audit of SEFA/Single Audit (8 major programs)	33,500.00	33,500.00
Audit of Treasury Compliance	3,700.00	3,700.00
Audit of OCJP Grants	5,200.00	5,200.00
Audit of Department of Insurance Grants	5,200.00	5,200.00
Audit of Department of Justice Grants	5,200.00	5,200.00
<b>TOTAL</b>	<b>144,900.00</b>	<b>144,900.00</b>

**Submitted by:**

Edith Driscoll, Auditor-Controller-Treasurer-Tax Collector

**Recommended by:**

Carlos J. Palacios, County Administrative Officer

**Attachments:**

- a Contract 18C4214 Amendment 2017-18 and 2018-19
- b ADM-29 amendments 18C4214A
- c ADM-29 amendments 18C4214C
- d ADM-29 amendments 18C4214D
- e ADM-29 amendments 18C4214E
- f Attachment to ADM29 - 17-18 and 18-19 Brown Armstrong Contract quote cost sheet