

**AMENDMENT NO. 1 TO AGREEMENT #A-11162**

**THIS AMENDMENT** No. 1 to Agreement #A-11162 is made this 7th day of July 2009, by and between Gallina, LLP, hereinafter called "Contractor," and the County of Monterey, a political subdivision of the State of California, hereinafter called "County."

RECITALS:

**WHEREAS**, Agreement #A-11162, hereinafter the "Agreement," entered into between the County and Contractor allows the County to extend the term of the Agreement for not more than two additional one-year periods upon successful completion of the previous year's audit; and

**WHEREAS**, pursuant to the Agreement, the Contractor satisfactorily provided the General Purpose Financial Statement Audit and Single Audit for 2007-08; and

**WHEREAS**, the County wishes to extend the Agreement for audit services for Fiscal Year 2008-09.

**NOW THEREFORE**, the parties hereby agree to amend the Agreement in the following manner:

1. Paragraph 2, subparagraph E, is amended to read as follows:

The Contractor shall use reasonable efforts, subject to laws, regulations and professional standards applicable to the services hereunder, to adhere to the schedule provided pursuant to Section 6 herein above, to complete the 2008-09 audit and submit the reports thereon by December 1, 2009.

2. Paragraph 4, subparagraph C, is amended to read as follows:

The County's Project Director shall complete the financial statements and provide other data the Contractor requires by December 1, 2009.

3. Paragraph 5, subparagraph A, is amended to read as follows:

The amount to be paid under the Agreement and this Amendment is not to exceed \$174,791 for examination of financial statements and compliance audits for the fiscal year ending June 30, 2009.

4. Paragraph 6 is amended to read as follows:

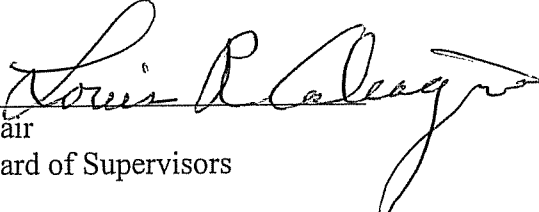
The term of this Agreement shall begin upon the execution of this Agreement by both parties and all remain in effect through completion of the audit for Fiscal Year 2008-09.

Upon successful completion of the Fiscal Year 2008-09 audit, the County may, in its sole discretion, extend the term of the Agreement for not more than one (1) additional one-year period based on the terms set forth in the Agreement. If so extended, the amount to be paid for the audit for Fiscal Year 2009-10 shall not exceed \$177,442.

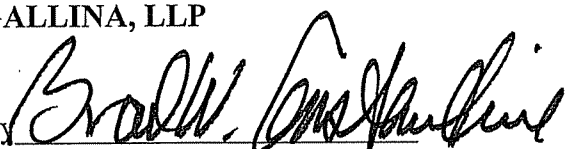
5. The amendment to Agreement No. A-11162 includes a separate audit of the First 5 grant for the School Readiness Secure Families Project and Advance – Special Needs Demonstration Project. The total of the audit for 2008-09 is not to exceed \$5,000 for examination of financial statements and compliance audits for the fiscal year ending June 30, 2009.
6. The amendment to Agreement No. A-11162 includes a separate audit of the Treasury Oversight Committee. The total of the audit for 2008-09 is not to exceed \$3,500 for examination of fiscal year ending June 30, 2009
7. The amendment to Agreement No. A-11162 includes a separate audit of the Monterey County Financing Authority. The total of the audit for 2008-09 is not to exceed \$5,276 for examination of financial statements and compliance audits for the fiscal year ending June 30, 2009
8. Except as provided herein, all remaining terms, conditions and provisions of the Agreement are unchanged and unaffected by this amendment and shall continue in full force and effect as set forth in the Agreement.
9. A copy of this Amendment shall be attached to the Agreement No. A-11162.

**IN WITNESS WHEREOF**, the parties have executed this amendment on the day and year first above-written.

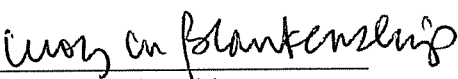
**COUNTY OF MONTEREY**

By   
Chair  
Board of Supervisors

**GALLINA, LLP**

By   
Brad Constantine  
Partner-in-Charge

**APPROVED AS TO FORM:**  
Charles McKee, County Counsel

By   
Leroy W. Blankenship  
Assistant County Counsel



**AMENDMENT NO. 2 TO AGREEMENT #A-11162**

**THIS AMENDMENT** No. 2 to Agreement #A-11162 is made this 29<sup>th</sup> day of June 2010, by and between Gallina, LLP, hereinafter called "Contractor," and the County of Monterey, a political subdivision of the State of California, hereinafter called "County."

RECITALS :

**WHEREAS**, Agreement #A-11162, hereinafter the "Agreement," entered into between the County and Contractor allows the County to extend the term of the Agreement for not more than two additional one-year periods upon successful completion of the previous year's audit; and

**WHEREAS**, pursuant to the Agreement, the Contractor satisfactorily provided the General Purpose Financial Statement Audit and Single Audit for 2008-09; and

**WHEREAS**, the County wishes to extend the Agreement for audit services for Fiscal Year 2009-10.

**NOW THEREFORE**, the parties hereby agree to amend the Agreement in the following manner:

1. Paragraph 2, subparagraph E, is amended to read as follows:

The Contractor shall use reasonable efforts, subject to laws, regulations and professional standards applicable to the services hereunder, to adhere to the schedule provided pursuant to Section 6 herein above, to complete the 2009-10 audit and submit the reports thereon by December 1, 2010.

2. Paragraph 4, subparagraph C, is amended to read as follows:

The County's Project Director shall complete the financial statements and provide other data the Contractor requires by December 1, 2010.

3. Paragraph 5, subparagraph A, is amended to read as follows:

The amount to be paid under the Agreement and this Amendment is not to exceed \$156,557 for examination of financial statements and compliance audits for the fiscal year ending June 30, 2010.

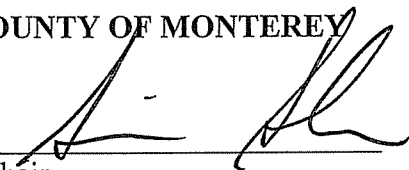
4. Paragraph 6 is amended to read as follows:

The term of this Agreement shall begin upon the execution of this Agreement by both parties and all remain in effect through completion of the audit for Fiscal Year 2009-10.

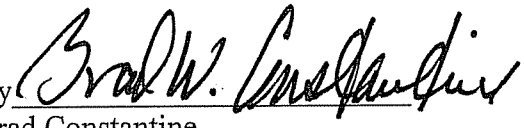
5. The amendment to Agreement No. A-11162 includes a separate audit of the First 5 grant for the School Readiness Secure Families Project and Advance – Special Needs Demonstration Project. The total of the audit for 2009-10 is not to exceed \$5,000 for examination of financial statements and compliance audits for the fiscal year ending June 30, 2010.
6. The amendment to Agreement No. A-11162 includes a separate audit of the Treasury Oversight Committee. The total of the audit for 2009-10 is not to exceed \$3,500 for examination of fiscal year ending June 30, 2010.
7. The amendment to Agreement No. A-11162 includes a separate audit of the Monterey County Financing Authority. The total of the audit for 2009-10 is not to exceed \$5,276 for examination of financial statements and compliance audits for the fiscal year ending June 30, 2010.
8. Except as provided herein, all remaining terms, conditions and provisions of the Agreement are unchanged and unaffected by this amendment and shall continue in full force and effect as set forth in the Agreement.
9. A copy of this Amendment shall be attached to the Agreement No. A-11162.

IN WITNESS WHEREOF, the parties have executed this amendment on the day and year first above-written.

COUNTY OF MONTEREY

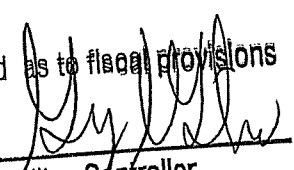
By   
 Chair  
 Board of Supervisors

GALLINA, LLP

By   
 Brad Constantine  
 Partner-in-Charge

APPROVED AS TO FORM:  
 Charles McKee, County Counsel

By   
 Leroy W. Blankenship  
 Assistant County Counsel

Reviewed as to fiscal provisions  
  
 Auditor-Controller  
 County of Monterey

9-21-10

**Before the Board of Supervisors in and for the  
County of Monterey, State of California**

**Agreement No.: A-11162**

Authorize the Chair to sign Amendment No. 3 to )  
Agreement No. A-11162 with Gallina, LLP in )  
an amount not to exceed \$170,333 to perform )  
audits of the following: 2010-11 General )  
Purpose Financial Statements, Single Audit, the )  
2010-11 Redevelopment Agency Financial )  
Statements, the 2010-11 Pajaro County )  
Sanitation District Financial Statements, the )  
Public Improvement Corporation, the Treasury )  
Oversight Committee, the Monterey County )  
Financing Authority and the First 5 Grants )  
awarded to Monterey County..... )

Motion by Supervisor Salinas, seconded by Supervisor Calcagno to approve Consent Calendar – Regular, with the exception of items 40, 45 and 21. ALL AYES

Motion by Supervisor Salinas, seconded by Supervisor Potter to reconsider approval of Consent Calendar – Regular, with the exception of 40, 45 and 21. ALL AYES

Motion by Supervisor Salinas, seconded by Supervisor Potter to approve Consent Calendar – Regular, with the exception of item 40.1 and carried by those members present, the Board of Supervisors hereby;

Authorized the Chair to sign Amendment No. 3 to Agreement No. A-11162 with Gallina, LLP in an amount not to exceed \$170,333 to perform audits of the following: 2010-11 General Purpose Financial Statements, Single Audit, the 2010-11 Redevelopment Agency Financial Statements, the 2010-11 Pajaro County Sanitation District Financial Statements, the Public Improvement Corporation, the Treasury Oversight Committee, the Monterey County Financing Authority and the First 5 Grants awarded to Monterey County.

PASSED AND ADOPTED on this 3rd day of May, 2011, by the following vote, to wit:

AYES: Supervisors Armenta, Calcagno, Salinas, Parker, and Potter

NOES: None

ABSENT: None

I, Gail T. Borkowski, Clerk of the Board of Supervisors of the County of Monterey, State of California, hereby certify that the foregoing is a true copy of an original order of said Board of Supervisors duly made and entered in the minutes thereof of Minute Book 75 for the meeting on May 3, 2011.

Dated: May 10, 2011

Gail T. Borkowski, Clerk of the Board of Supervisors  
County of Monterey, State of California

By Denise Hancock  
Deputy

**AMENDMENT NO. 3 TO AGREEMENT #A-11162**

**THIS AMENDMENT** No. 3 to Agreement #A-11162 is made this 3rd day of May 2011, by and between Gallina, LLP, hereinafter called "Contractor," and the County of Monterey, a political subdivision of the State of California, hereinafter called "County."

RECITALS:

**WHEREAS**, Agreement #A-11162, hereinafter the "Agreement," was entered into between the County and Contractor in May 2008.

**WHEREAS**, the County has been satisfied with the successful completion of the previous years' audits by the Contractor.

**WHEREAS**, based on the implementation and Go-Live of the ERP Systems (Performance Budget, Advantage Financial, Advantage HRM and SymPro Debt and Investment), the Office of the Auditor-Controller is requesting a one year extension of the agreement based on unusual circumstances. Given the financial and payroll system's significant makeover and process changes and the addition of GASB 54, continuing with the current auditors will make for more efficient, timely and effective audit.

**NOW THEREFORE**, the parties hereby agree to amend the Agreement in the following manner:

1. Paragraph 2, subparagraph E, is amended to read as follows:

The Contractor shall use reasonable efforts, subject to laws, regulations and professional standards applicable to the services hereunder, to adhere to the schedule provided pursuant to Section 6 herein above, to complete the 2010-11 audit and submit the reports thereon by December 1, 2011.

2. Paragraph 4, subparagraph C, is amended to read as follows:

The County's Project Director shall complete the financial statements and provide other data the Contractor requires by December 1, 2011.

3. Paragraph 5, subparagraph A, is amended to read as follows:

The amount to be paid under the Agreement and this Amendment is not to exceed \$156,557 for examination of financial statements and compliance audits for the fiscal year ending June 30, 2011.


4. Paragraph 6 is amended to read as follows:

The term of this Agreement shall begin upon the execution of this Agreement by both parties and all remain in effect through completion of the audit for Fiscal Year 2010-11.

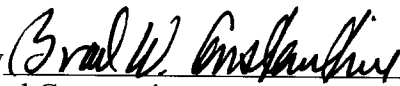
5. The amendment to Agreement No. A-11162 includes a separate audit of the First 5 grant for the School Readiness Secure Families Project and Advance – Special Needs Demonstration Project. The total of the audit for 2010-11 is not to exceed \$5,000 for examination of financial statements and compliance audits for the fiscal year ending June 30, 2011.
6. The amendment to Agreement No. A-11162 includes a separate audit of the Treasury Oversight Committee. The total of the audit for 2010-11 is not to exceed \$3,500 for examination of fiscal year ending June 30, 2011.
7. The amendment to Agreement No. A-11162 includes a separate audit of the Monterey County Financing Authority. The total of the audit for 2010-11 is not to exceed \$5,276 for examination of financial statements and compliance audits for the fiscal year ending June 30, 2011.
8. Except as provided herein, all remaining terms, conditions and provisions of the Agreement are unchanged and unaffected by this amendment and shall continue in full force and effect as set forth in the Agreement.
9. A copy of this Amendment shall be attached to the Agreement No. A-11162.

**IN WITNESS WHEREOF**, the parties have executed this amendment on the day and year first above-written.


**COUNTY OF MONTEREY**

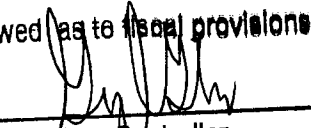
By   
Chair  
Board of Supervisors

**GALLINA, LLP**

By   
Brad Constantine  
Partner-in-Charge

**APPROVED AS TO FORM:**  
Charles McKee, County Counsel

By  4-22-11  
Jerrold Malkin  
Deputy County Counsel

Reviewed ~~as to~~ as to fiscal provisions  
  
Auditor-Controller  
County of Monterey  
4-25-11



Before the Board of Supervisors in and for the County of Monterey, State of California

Agreement No. A-11162

- a. Authorize the Chair to sign Amendment No. 4 to Agreement No. A-11162 with Gallina, LLP, increasing the contract amount by \$64,906 for a not to exceed total of \$235,239, which includes an audit of Natividad Medical Center by Moss Adams, LLP for the year ended June 30, 2011.
b. Approve the increase of appropriations and interfund reimbursement totaling \$64,906 in the Annual County Audit (001-1110-1111-8010) Appropriation Unit AUD002. (4/5th vote required).....

Upon motion of Supervisor Salinas, seconded by Supervisor Potter, and carried by those members present, the Board hereby;

- a. Authorized the Chair to sign Amendment No. 4 to Agreement No. A-11162 with Gallina, LLP, increasing the contract amount by \$64,906 for a not to exceed total of \$235,239, which includes an audit of Natividad Medical Center by Moss Adams, LLP for the year ended June 30, 2011.
b. Approved the increase of appropriations and interfund reimbursement totaling \$64,906 in the Annual County Audit (001-1110-1111-8010) Appropriation Unit AUD002.

PASSED AND ADOPTED on this 11th day of October, 2011, by the following vote, to wit:

AYES: Supervisors Armenta, Calcagno, Salinas, Potter, and Parker

NOES: None

ABSENT: None

I, Gail T. Borkowski, Clerk of the Board of Supervisors of the County of Monterey, State of California, hereby certify that the foregoing is a true copy of an original order of said Board of Supervisors duly made and entered in the minutes thereof of Minute Book 75 for the meeting on October 11, 2011.

Dated: October 13, 2011

Gail T. Borkowski, Clerk of the Board of Supervisors County of Monterey, State of California

By [Signature] Deputy

**THIS AMENDMENT** No. 4 to Agreement #A-11162 is made this 11th day of October 2011, by and between Gallina, LLP, hereinafter called "Contractor," and the County of Monterey, a political subdivision of the State of California, hereinafter called "County." Amendment No. 4 supersedes Amendment No. 3 dated May 3, 2011.

RECITALS:

**WHEREAS**, Agreement #A-11162, hereinafter the "Agreement," was entered into between the County and Contractor on May 12, 2008.

**WHEREAS**, the County has been satisfied with the successful completion of the previous years' audits by the Contractor.

**WHEREAS**, based on the implementation and Go-Live of the ERP Systems (Performance Budget, Advantage Financial, Advantage HRM and SymPro Debt and Investment), the Office of the Auditor-Controller is requesting a one year extension of the agreement based on unusual circumstances. Given the financial and payroll system's significant makeover and process changes and the addition of GASB 54, continuing with the current auditors will make for more efficient, timely and effective audit.

**WHEREAS**, Natividad Medical Center (NMC) management believes that rotation of the outside auditors will be beneficial to the County and NMC in that new, hospital specific expertise with a fresh view of the hospital financial reporting and management may provide new insight and recommendations. Therefore it is necessary to select a CPA firm that has a professional relationship with Contractor so that Contractor is willing to accept the audit work of the substitute firm as part of their overall opinion of the CAFR. Moss Adams satisfies all of these requirements.

**NOW THEREFORE**, the parties hereby agree to amend the Agreement in the following manner:

1. Paragraph 2, subparagraph E, is amended to read as follows:

The Contractor shall use reasonable efforts, subject to laws, regulations and professional standards applicable to the services hereunder, to adhere to the schedule provided pursuant to Section 6 herein above, to complete the 2010-11 audit and submit the reports thereon by December 1, 2011.

2. Paragraph 4, subparagraph C, is amended to read as follows:

The County's Project Director shall complete the financial statements and provide other data the Contractor requires by December 1, 2011.

3. Paragraph 5, subparagraph A, is amended to read as follows:

The amount to be paid under this Agreement is a not to exceed \$120,306 for examination of financial statements and compliance audits for the fiscal year ending June 30, 2011.

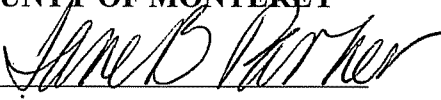
4. Paragraph 6 is amended to read as follows:

The term of this Agreement shall begin upon the execution of this Agreement by both parties and all remain in effect through completion of the audit for Fiscal Year 2010-11.


5. The amendment to Agreement No. A-11162 includes an audit of Natividad Medical Center performed by Moss Adams, LLP. The total of the audit for 2010-11 is not to exceed \$89,000 for examination of financial statements for the fiscal year ending June 30, 2011. The amendment also includes travel, lodging and incidental expenses not-to-exceed \$8,000 which are subject to the County's adopted Travel Policy.
6. The amendment to Agreement No. A-11162 includes an audit of the First 5 grant for the School Readiness Secure Families Project and Advance – Special Needs Demonstration Project. The total of the audit for 2010-11 is not to exceed \$4,750 for examination of financial statements and compliance audits for the fiscal year ending June 30, 2011.
7. The amendment to Agreement No. A-11162 includes an audit of the Treasury Oversight Committee. The total of the audit for 2010-11 is not to exceed \$3,325 for examination of fiscal year ending June 30, 2011.
8. The amendment to Agreement No. A-11162 includes an audit of the Monterey County Financing Authority. The total of the audit for 2010-11 is not to exceed \$5,108 for examination of financial statements and compliance audits for the fiscal year ending June 30, 2011.
9. The amendment to Agreement No. A-11162 includes an audit of the Child Development Support Contracts funded by Department of Education grants. The total of the audit for 2010-11 is not to exceed \$4,750 for compliance audits for fiscal year ending June 30, 2011.
10. Amendment No. 3 is no longer in force effective October 4, 2011 and is replaced by Amendment No. 4 to Agreement No. A-11162.
11. The total for all services under Amendment No. 4 is a not to exceed amount of \$235,239.
12. Except as provided herein, all remaining terms, conditions and provisions of the Agreement are unchanged and unaffected by this amendment and shall continue in full force and effect as set forth in the Agreement.
13. A copy of this Amendment shall be attached to the Agreement No. A-11162.

IN WITNESS WHEREOF, the parties have executed this amendment on the day and year first above-written.

**COUNTY OF MONTEREY**

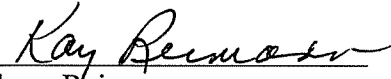
By   
Chair  
Board of Supervisors

**GALLINA, LLP**

By   
Brad Constantine  
Partner-in-Charge

**APPROVED AS TO FORM:**

Charles McKee, County Counsel

By   
Kathryn Reimann  
Deputy County Counsel



## Monterey County

168 West Alisal Street,  
1st Floor  
Salinas, CA 93901  
831.755.5066

### Board Order

#### Agreement No A-11162 Amendment No. 5

Upon motion of Supervisor Parker, seconded by Supervisor Salinas, and carried by those members present, the Board of Supervisors hereby:

Authorize the Chair To Sign Amendment No. 5 to Agreement No. A-11162 with Gallina, LLP in an amount not to exceed \$230,489 to perform audits of the following:

2011-12 General Purpose Financial Statements;  
Single Audit;  
2011-12 Redevelopment Agency Financial Statement;  
Public Improvement Corporation;  
Treasury Oversight Committee;  
Monterey County Financing Authority; and  
School Special Readiness and Special Needs Project

PASSED AND ADOPTED on this 22nd day of May 2012, by the following vote, to-wit:

AYES: Supervisors Armenta, Calcagno, Salinas, Parker, and Potter

NOES: None

ABSENT:None

I, Gail T. Borkowski, Clerk of the Board of Supervisors of the County of Monterey, State of California, hereby certify that the foregoing is a true copy of an original order of said Board of Supervisors duly made and entered in the minutes thereof of Minute Book 76 for the meeting on May 22, 2012.

Dated: May 30, 2012  
File Number: 12-285

Gail T. Borkowski, Clerk of the Board of Supervisors  
County of Monterey, State of California

By *Cemise Hancock*  
Deputy

**AMENDMENT NO. 5 TO AGREEMENT #A-11162**

**THIS AMENDMENT** No. 5 to Agreement #A-11162 is made this 22<sup>ND</sup> day of May 2012, by and between Gallina, LLP, hereinafter called "Contractor," and the County of Monterey, a political subdivision of the State of California, hereinafter called "County."

RECITALS:

**WHEREAS**, Agreement #A-11162, hereinafter the "Agreement," was entered into between the County and Contractor in May 2008.

**WHEREAS**, the County has been satisfied with the successful completion of the previous years' audits by the Contractor.

**WHEREAS**, based on the post implementation of the CGI Technologies' ERP Systems (Performance Budget, Advantage Financial, Advantage HRM and SymPro Debt and Investment), the Office of the Auditor-Controller is requesting a one year extension of the agreement based on unusual circumstances. Given the financial and payroll system's significant makeover and process changes and the addition of CaseWare Financial Reporting software, continuing with the current auditors will make for a more efficient, timely and effective audit.

**WHEREAS**, the Contractor will be changing the Audit Partner (Manager) in keeping with audit best practices and research.

**NOW THEREFORE**, the parties hereby agree to amend the Agreement in the following manner:

1. Paragraph 2, subparagraph E, is amended to read as follows:

The Contractor shall use reasonable efforts, subject to laws, regulations and professional standards applicable to the services hereunder, to adhere to the schedule provided pursuant to Section 6 herein above, to complete the 2011-12 audit and submit the reports thereon by December 1, 2012.

2. Paragraph 4, subparagraph C, is amended to read as follows:

The County's Project Director shall complete the financial statements and provide other data the Contractor requires by December 1, 2012.

3. Paragraph 5, subparagraph A, is amended to read as follows:

The amount to be paid under the Agreement and this Amendment is not to exceed \$217,306 for examination of financial statements and compliance audits for the fiscal year ending June 30, 2012.

4. Paragraph 6 is amended to read as follows:

The term of this Agreement shall begin upon the execution of this Agreement by both parties and all remain in effect through completion of the audit for Fiscal Year 2011-12.

5. The amendment to Agreement No. A-11162 includes a separate audit of the Treasury Oversight Committee. The total of the audit for 2011-12 is not to exceed \$3,325 for examination of fiscal year ending June 30, 2012.
6. The amendment to Agreement No. A-11162 includes a separate audit of the Monterey County Financing Authority. The total of the audit for 2011-12 is not to exceed \$5,108 for examination of financial statements and compliance audits for the fiscal year ending June 30, 2012.
7. The amendment to Agreement No. A-11162 includes a separate compliance audit of the School Readiness Secure Families Project and Advance – Special Needs Demonstration Project. The total of the audit for 2011-12 is not to exceed \$4,750 for examination of financial statements and compliance audits for the fiscal year ending June 30, 2012.
8. Except as provided herein, all remaining terms, conditions and provisions of the Agreement are unchanged and unaffected by this amendment and shall continue in full force and effect as set forth in the Agreement.
9. A copy of this Amendment shall be attached to the Agreement No. A-11162.

**IN WITNESS WHEREOF**, the parties have executed this amendment on the day and year first above-written.

**COUNTY OF MONTEREY**

By Dave Potter  
Chair  
Board of Supervisors

**GALLINA, LLP**

By Brad Constantine  
Brad Constantine  
Partner-in-Charge

**APPROVED AS TO FORM:**  
Charles McKee, County Counsel

By Kay Reimann  
Kathryn Reimann  
Senior Deputy County Counsel



# Monterey County

168 West Alisal Street,  
1st Floor  
Salinas, CA 93901  
831.755.5066

## Board Order

### Agreement No.: A-11162

Upon motion of Supervisor Salinas, seconded by Supervisor Calcagno and carried by those members present, the Board of Supervisors hereby:

Authorized the Chair To Sign Amendment No. 6 to Agreement No. A-11162 with Gallina, LLP in an amount not to exceed \$215,291 to perform audits of the following: 2012-13 General Purpose Financial Statements, Single Audit, the Public Improvement Corporation, the Treasury Oversight Committee, the Monterey County Financing Authority and the Secure Families Project.

PASSED AND ADOPTED on this 21st day of May 2013, by the following vote, to wit:

AYES: Supervisors Armenta, Calcagno, Salinas and Parker

NOES: None

ABSENT: Supervisor Potter

I, Gail T. Borkowski, Clerk of the Board of Supervisors of the County of Monterey, State of California, hereby certify that the foregoing is a true copy of an original order of said Board of Supervisors duly made and entered in the minutes thereof of Minute Book 76 for the meeting on May 21, 2013.

Dated: May 22, 2013  
File Number: 13-0457

Gail T. Borkowski, Clerk of the Board of Supervisors  
County of Monterey, State of California

By *Denise Hancock*  
Deputy



**AMENDMENT NO. 6 TO AGREEMENT #A-11162**

**THIS AMENDMENT** No. 6 to Agreement #A-11162 is made this 21<sup>st</sup> day of May 2013, by and between Gallina, LLP, hereinafter called "Contractor," and the County of Monterey, a political subdivision of the State of California, hereinafter called "County."

RECITALS:

**WHEREAS**, Agreement #A-11162, hereinafter the "Agreement," was entered into between the County and Contractor in May 2008.

**WHEREAS**, based on the post implementation of the CGI Technologies' ERP Systems (Performance Budget, Advantage Financial, Advantage HRM and SymPro Debt and Investment), the Office of the Auditor-Controller is requesting a one year extension of the agreement based on unusual circumstances. Given the financial and payroll system's significant makeover and process changes and the addition of CaseWare Financial Reporting software, continuing with the current auditors will make for a more efficient, timely and effective audit.

**WHEREAS**, the Contractor will be changing the Audit Partner (Manager) in keeping with audit best practices and research.

**NOW THEREFORE**, the parties hereby agree to amend the Agreement in the following manner:

1. Paragraph 2, subparagraph E, is amended to read as follows:

The Contractor shall use reasonable efforts, subject to laws, regulations and professional standards applicable to the services hereunder, to adhere to the schedule provided pursuant to Section 6 herein above, to complete the 2012-13 audit and submit the reports thereon by December 1, 2013.

2. Paragraph 4, subparagraph C, is amended to read as follows:

The County's Project Director shall complete the financial statements and provide other data the Contractor requires by December 1, 2013.

3. Paragraph 5, subparagraph A, is amended to read as follows:

The amount to be paid under the Agreement and this Amendment is not to exceed \$202,108 for examination of financial statements and compliance audits for the fiscal year ending June 30, 2013.

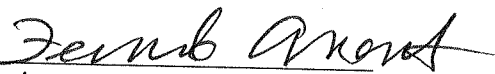
4. Paragraph 6 is amended to read as follows:

The term of this Agreement shall begin upon the execution of this Agreement by both parties and all remain in effect through completion of the audit for Fiscal Year 2012-13.

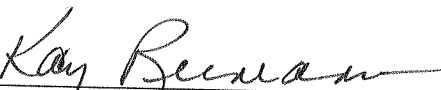
5. The amendment to Agreement No. A-11162 includes a separate audit of the Treasury Oversight Committee. The total of the audit for 2012-13 is not to exceed \$3,325 for examination of fiscal year ending June 30, 2013.
6. The amendment to Agreement No. A-11162 includes a separate audit of the Monterey County Financing Authority. The total of the audit for 2012-13 is not to exceed \$5,108 for examination of financial statements and compliance audits for the fiscal year ending June 30, 2013.
7. The amendment to Agreement No. A-11162 includes a separate compliance audit of the Secure Families Project. The total of the audit for 2012-13 is not to exceed \$4,750 for examination of financial statements and compliance audits for the fiscal year ending June 30, 2013.
8. Except as provided herein, all remaining terms, conditions and provisions of the Agreement are unchanged and unaffected by this amendment and shall continue in full force and effect as set forth in the Agreement.
9. A copy of this Amendment shall be attached to the Agreement No. A-11162.

**IN WITNESS WHEREOF**, the parties have executed this amendment on the day and year first above-written.


**COUNTY OF MONTEREY**

By   
Chair  
Board of Supervisors

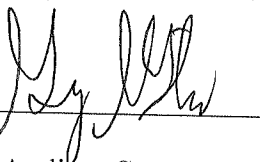
**APPROVED AS TO FORM:**  
Charles McKee, County Counsel

By   
Kathryn Reimann  
Senior Deputy County Counsel

**GALLINA, LLP**

By   
Brad Constantine  
Partner-in-Charge

**APPROVED AS TO FISCAL PROVISIONS**  
Michael J. Miller, Auditor-Controller

By  5-7-13  
Gary Giboney  
Chief Deputy Auditor-Controller



# Monterey County

168 West Alisal Street,  
1st Floor  
Salinas, CA 93901  
831.755.5066

## Board Order

### Agreement No.: A-11162

Upon motion of Supervisor Parker, seconded by Supervisor Salinas and carried by those members present, the Board of Supervisors hereby:

Authorized the Chair To Sign Amendment No. 7 to Agreement No. A-11162 with Gallina, LLP in an amount not to exceed \$192,800 to perform audits of the following: 2013-14 General Purpose Financial Statements, Single Audit, the Public Improvement Corporation, the Treasury Oversight Committee, the Monterey County Financing Authority and the Secure Families Project.

PASSED AND ADOPTED on this 17th day of June 2014, by the following vote, to wit:

AYES: Supervisors Armenta, Calcagno, Salinas and Parker

NOES: None

ABSENT: Supervisor Potter

I, Gail T. Borkowski, Clerk of the Board of Supervisors of the County of Monterey, State of California, hereby certify that the foregoing is a true copy of an original order of said Board of Supervisors duly made and entered in the minutes thereof of Minute Book 77 for the meeting on June 17, 2014.

Dated: June 19, 2014  
File Number: 14-625

Gail T. Borkowski, Clerk of the Board of Supervisors  
County of Monterey, State of California

By

Deputy

**AMENDMENT NO. 7 TO AGREEMENT #A-11162**

**THIS AMENDMENT** No. 7 to Agreement #A-11162 is made this 17<sup>th</sup> day of June 2014, by and between Gallina, LLP, hereinafter called "Contractor," and the County of Monterey, a political subdivision of the State of California, hereinafter called "County."

RECITALS:

**WHEREAS**, Agreement #A-11162, hereinafter the "Agreement," was entered into between the County and Contractor in May 2008.

**WHEREAS**, based on the post implementation of the CGI Technologies' ERP Systems (Performance Budget, Advantage Financial, Advantage HRM and SymPro Debt and Investment), the Office of the Auditor-Controller is requesting a one year extension of the agreement based on unusual circumstances. Given the financial and payroll system's significant makeover and process changes and the addition of CaseWare Financial Reporting software, continuing with the current auditors will make for a more efficient, timely and effective audit.

**WHEREAS**, the Contractor changed the Audit Partner for the 2013-14 Audit in keeping with best practices.

**NOW THEREFORE**, the parties hereby agree to amend the Agreement in the following manner:

1. Paragraph 2, subparagraph E, is amended to read as follows:

The Contractor shall use reasonable efforts, subject to laws, regulations and professional standards applicable to the services hereunder, to adhere to the schedule provided pursuant to Section 6 herein above, to complete the 2013-14 audit and submit the reports thereon by December 1, 2014.

2. Paragraph 4, subparagraph C, is amended to read as follows:

The County's Project Director shall complete the financial statements and provide other data the Contractor requires by December 1, 2014.

3. Paragraph 5, subparagraph A, is amended to read as follows:

The amount to be paid under the Agreement and this Amendment is not to exceed \$179,400 for examination of financial statements and compliance audits for the fiscal year ending June 30, 2014.

4. Paragraph 6 is amended to read as follows:

The term of this Agreement shall begin upon the execution of this Agreement by both parties and all remain in effect through completion of the audit for Fiscal Year 2013-14.

5. The amendment to Agreement No. A-11162 includes a separate audit of the Treasury Oversight Committee. The total of the audit for 2013-14 is not to exceed \$3,300 for examination of fiscal year ending June 30, 2014.
6. The amendment to Agreement No. A-11162 includes a separate audit of the Monterey County Financing Authority. The total of the audit for 2013-14 is not to exceed \$5,100 for examination of financial statements and compliance audits for the fiscal year ending June 30, 2014.
7. The amendment to Agreement No. A-11162 includes a separate compliance audit of the Secure Families Project. The total of the audit for 2013-14 is not to exceed \$5,000 for examination of financial statements and compliance audits for the fiscal year ending June 30, 2014.
8. Except as provided herein, all remaining terms, conditions and provisions of the Agreement are unchanged and unaffected by this amendment and shall continue in full force and effect as set forth in the Agreement.
9. A copy of this Amendment shall be attached to the Agreement No. A-11162.

**IN WITNESS WHEREOF**, the parties have executed this amendment on the day and year first above-written.

**COUNTY OF MONTEREY**

By Louis R. Colquhoun  
Chair  
Board of Supervisors

**APPROVED AS TO FORM:**  
Charles McKee, County Counsel

By Kay Reimann  
Kathryn Reimann  
Senior Deputy County Counsel

**GALLINA, LLP**

By Elba Zuniga  
Elba Zuniga  
Partner-in-Charge

**APPROVED AS TO FISCAL PROVISIONS**  
Michael J. Miller, Auditor-Controller

By Gary Giboney  
Gary Giboney  
Chief Deputy Auditor-Controller