

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:

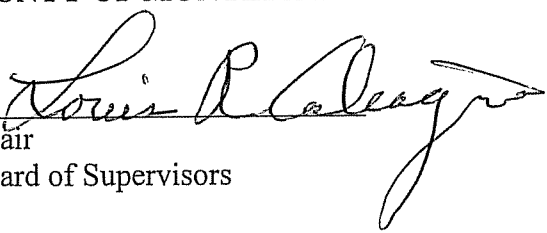
The term of this Agreement shall begin upon the execution of this Agreement by both parties and all remain in effect through completion of the audit for Fiscal Year 2008-09.

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.

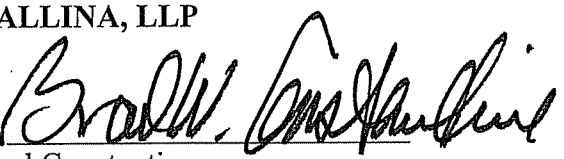
IN WITNESS WHEREOF, the parties have executed this amendment on the day and year first above-written.

COUNTY OF MONTEREY

By 
Chair

Board of Supervisors

GALLINA, LLP

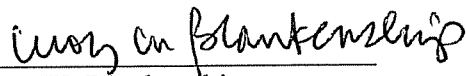
By 

Brad Constantine

Partner-in-Charge

APPROVED AS TO FORM:

Charles McKee, County Counsel

By 

Leroy W. Blankenship

Assistant County Counsel

**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. 2 to Agreement No. A-11162 with)
Gallina, LLP in an amount not to exceed \$170,333 to perform audits of the)
following: 2009-10 General Purpose Financial Statements, Single Audit, the 2009-)
10 Redevelopment Agency Financial Statements, the 2009-10 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.)

Upon motion of Supervisor Parker, seconded by Supervisor Armenta, and carried by those members present, effective June 29, 2010, the Board hereby:

Authorized the Chair to Sign Amendment No. 2 to Agreement No. A-11162 with Gallina, LLP in an amount not to exceed \$170,333 to perform audits of the following: 2009-10 General Purpose Financial Statements, Single Audit, the 2009-10 Redevelopment Agency Financial Statements, the 2009-10 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 this 29th day of June, 2010, by the following vote, to wit:

AYES: Supervisors Armenta, Calcagno, Salinas, Parker

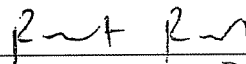
NOES: None

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 75 for the meeting on June 29, 2010.

Dated: July 1, 2010

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

By  Deputy

AMENDMENT NO. 2 TO AGREEMENT #A-11162

THIS AMENDMENT No. 2 to Agreement #A-11162 is made this 29th 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.

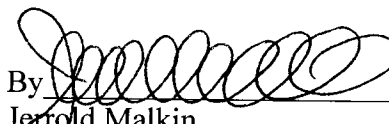
COUNTY OF MONTEREY

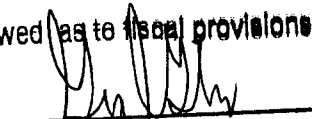
By 
Chair
Board of Supervisors

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 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

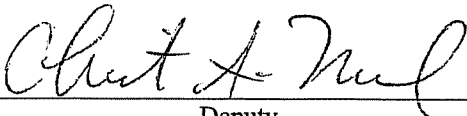
NOES: None

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 
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.

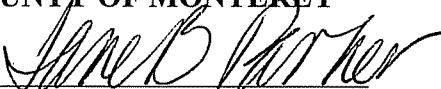
4. Paragraph 6 is amended to read as follows:

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

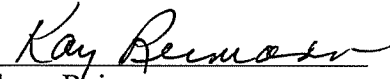
By 
Chair
Board of Supervisors

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 *Cenise Hancock*
Deputy

AMENDMENT NO. 5 TO AGREEMENT #A-11162

THIS AMENDMENT No. 5 to Agreement #A-11162 is made this 22ND 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

Board Order

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

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 21st 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

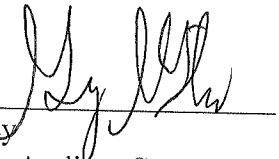
APPROVED AS TO FORM:
Charles McKee, County Counsel

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

Board Order

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

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 17th 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



Monterey County

Board Order

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

Agreement No.: A-11162

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

Authorized the Chair to Sign Amendment No. 8 to Agreement No. A-11162 with Gallina, LLP in an amount not to exceed \$192,800 to perform audits of the following: 2014-15 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 23rd day of June 2015, by the following vote, to wit:

AYES: Supervisors Armenta, Phillips, 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 78 for the meeting on June 23, 2015.

Dated: June 30, 2015
File ID: 15-0635

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

By *Denise Hancock*
Deputy

AMENDMENT NO. 8 TO AGREEMENT #A-11162

THIS AMENDMENT No. 8 to Agreement #A-11162 is made this 23rd day of June 2015, 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 to develop and prepare the Comprehensive Annual Financial Report (CAFR) in 2013-14, 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 2014-15 audit and submit the reports thereon by December 1, 2015.

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, 2015.

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, 2015.

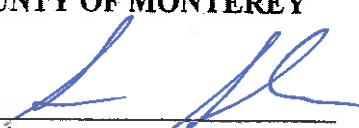
4. Paragraph 6 is amended to read as follows:

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 2014-15.

5. The amendment to Agreement No. A-11162 includes a separate audit of the Treasury Oversight Committee. The total of the audit for 2014-15 is not to exceed \$3,300 for examination of fiscal year ending June 30, 2015.
6. The amendment to Agreement No. A-11162 includes a separate audit of the Monterey County Financing Authority. The total of the audit for 2014-15 is not to exceed \$5,100 for examination of financial statements and compliance audits for the fiscal year ending June 30, 2015.
7. The amendment to Agreement No. A-11162 includes a separate compliance audit of the Secure Families Project. The total of the audit for 2014-15 is not to exceed \$5,000 for examination of financial statements and compliance audits for the fiscal year ending June 30, 2015.
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.

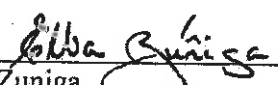
COUNTY OF MONTEREY

By 
Chair
Board of Supervisors

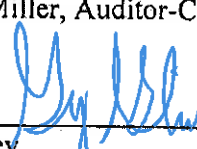
APPROVED AS TO FORM:
Charles McKee, County Counsel

By 
Kathryn Reimann
Senior Deputy County Counsel

GALLINA, LLP

By 
Elba Zuniga
Partner-in-Charge

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

By 
Gary Giboney
Chief Deputy Auditor-Controller

6-12-15

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 2014-15.

5. The amendment to Agreement No. A-11162 includes a separate audit of the Treasury Oversight Committee. The total of the audit for 2014-15 is not to exceed \$3,300 for examination of fiscal year ending June 30, 2015.
6. The amendment to Agreement No. A-11162 includes a separate audit of the Monterey County Financing Authority. The total of the audit for 2014-15 is not to exceed \$5,100 for examination of financial statements and compliance audits for the fiscal year ending June 30, 2015.
7. The amendment to Agreement No. A-11162 includes a separate compliance audit of the Secure Families Project. The total of the audit for 2014-15 is not to exceed \$5,000 for examination of financial statements and compliance audits for the fiscal year ending June 30, 2015.
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

GALLINA, LLP

By _____
Chair
Board of Supervisors

By Elba Zuniga
Elba Zuniga
Partner-in-Charge

APPROVED AS TO FORM:
Charles McKee, County Counsel

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

By _____
Kathryn Reimann
Senior Deputy County Counsel

By _____
Gary Giboney
Chief Deputy Auditor-Controller