



County of Solano Standard Contract

For County Use Only
CONTRACT NUMBER:
(Dept., Division, FY, #)

BUDGET ACCOUNT:

SUBJECT ACCOUNT:

1. This Contract is entered into between the County of Solano and the Contractor named below:

Eide Bailly LLP

CONTRACTOR'S NAME

BUSINESS FORM (e.g., Limited Liability Corporation)

2. The Term of this Contract is:

May 1, 2025 to June 30, 2028 (for audit periods ending June 30, 2025, 2026, 2027), with the option to renew for two (2) additional one (1) year terms, and a total contract term of no more than five (5) years (to June 30, 2030 for audit periods ending June 30, 2029).

3. The maximum amount of this Contract is:

\$168,370 for each of the fiscal years ending June 30, 2026, 2027, 2028 (for the audit periods ending June 30, 2025, 2026, 2027), or \$505,110 total of 3 years. \$168,370 for each optional renewal year (for the audit periods ending June 30, 2028, 2029), or \$841,850 total of 5 years. This base contract amount includes the audit of four major Single Audit programs with the provision of \$7500 for each additional major program identified during the course of the Single Audit. Based on the complexity of the additional Single Audit program and if the cost is estimated to be above and beyond \$7500, the County and Eide Bailly will negotiate in good faith to an agreed upon price at that point in time.

4. The parties agree to comply with the terms and conditions of the following exhibits which are by this reference made a part of this Contract:

Exhibit A – Scope of Work

Exhibit B – Budget Detail and Payment Provision

Exhibit C – General Terms and Conditions

This Contract is made on March 31, , 2025.

CONTRACTOR	COUNTY OF SOLANO
<u>Eide Bailly, LLP</u> CONTRACTOR'S NAME	<u>William Emlen</u> (Mar 31, 2025 16:05 PDT) AUTHORIZED SIGNATURE
<u>[Signature]</u> SIGNATURE	<u>County Administrator</u> TITLE
<u>David Showalter, Partner</u> PRINTED NAME AND TITLE	<u>675 Texas Street, Suite 6500</u> ADDRESS
<u>2151 River Plaza Dr., #308</u> ADDRESS	<u>Fairfield</u> <u>CA</u> <u>94533</u> CITY STATE ZIP CODE
<u>Sacramento</u> <u>CA</u> <u>95833</u> CITY STATE ZIP CODE	Approved as to Content: <u>Janine Harris</u> DEPARTMENT HEAD OR DESIGNEE
	Approved as to Form: <u>Kimberley Glover</u> (Mar 31, 2025 11:59 PDT) COUNTY COUNSEL

Rev. 3/8/2023

CONTRACT MUST BE EXECUTED BEFORE WORK CAN COMMENCE

EXHIBIT A
SCOPE OF WORK

- I.** The parties agree that the County's Request for Proposal dated December 16, 2024, and Contractor's response, dated February 6, 2025, which by this reference, are incorporated into this Contract as if fully set forth in it.

II. Contractor Shall be Responsible for the Following Duties:

- A. Perform the audit of the County of Solano's Annual Comprehensive Financial Report (ACFR), the Single Audit, Treasury's Schedule of Assets for the fiscal years ended June 30, 2025, 2026, and 2027, and issue a Report to the Board of Supervisors pursuant to Statement on Auditing Standards No. 114. Contractor will also perform agreed-upon procedures in accordance with attestation standards established by the AICPA, to the County's calculation of its annual appropriations limit in accordance with Article XIII-B of the California Constitution. The County reserves the right to extend this Contract for an additional period or periods of time representing increments of no more than one fiscal year and a total contract term of no more than five (5) fiscal years.
- B. Subject to the following additional information to the auditing procedures applied in the audit of the basic financial statements:
 - 1. Combining and individual fund statements and schedules
 - 2. Schedule of Expenditures and Federal Awards (Single Audit)
- C. Provide technical training to the staff of the Auditor-Controller's Office on the implementation of new GASB Statements.
- D. Report preparation, editing and printing of the Report to the Board of Supervisors, Single Audit, Treasury's Schedule of Assets, and GANN Appropriations Limit shall be the responsibility of the Contractor. In addition, the Contractor shall provide the County with electronic copies of said reports.
- E. Complete the online Data Collection Form (Form) and transmit the completed Form electronically to the Federal Audit Clearinghouse.
- F. Provide assistance, primarily in the form of a technical review, to the County in order to meet the requirements of submission of the County's ACFR to the Government Finance Officers Association of the United States and Canada (GFOA) for review and consideration for its Certificate of Achievement for Excellence in Financial Reporting (Certificate) program.

III. County Shall be Responsible for the Following:

- A. Prepare and present the basic financial statements in accordance with GAAP. The County intends to implement new GASB Statements as the statements become effective.
- B. Establish and maintain internal control over financial reporting and compliance with the provisions of laws, regulations, contracts and agreements.
- C. Make all financial records and related information available to Contractor during the audit periods.
- D. Ensure accuracy and completeness of financial records and related information submitted to the Contractor.
- E. Adjust the financial statements to correct material misstatements and confirm to Contractor in the representation letter that the effects of any uncorrected misstatements aggregated by

Contractor during the engagement and pertaining to the latest period presented are immaterial, both individually and aggregate, to the basic financial statements.

- F. Follow up and take corrective action on reported audit findings and prepare a summary schedule of prior audit findings and a corrective action plan.
- G. Submit the ACFR annually to the Government Finance Officers Association for consideration of the Certificate of Achievement for Excellence in Financial Reporting.

EXHIBIT B
BUDGET DETAIL AND PAYMENT PROVISIONS

1. COMPENSATION

Total price for the countywide audit services shall be all-inclusive at \$168,370 per audit year, not to exceed amount of \$505,110 for three years, payable as follows:

1. \$168,370 for audit period ending June 30, 2025 to be paid in Fiscal Year 2025/26.
2. \$168,370 for audit period ending June 30, 2026 to be paid in Fiscal Year 2026/27.
3. \$168,370 for audit period ending June 30, 2027 to be paid in Fiscal Year 2027/28.

This base contract amount includes the audit of four major Single Audit programs with the provision of \$7,500 for each additional major program identified during the course of the Single Audit. Based on the complexity of the additional Single Audit program and if the cost is estimated to be above and beyond \$7,500, the County and Contractor will negotiate in good faith to an agreed upon price at that point in time.

2. METHOD OF PAYMENT

Upon submission of an invoice by Contractor, and upon approval of County's representative, County shall, within thirty days of receipt, pay Contractor in arrears for fees incurred the prior month, up to the maximum amount provided for on the Standard Contract. Each invoice must specify services rendered, to whom, date of service and the accrued charges. Progress payments will be based on percentage of work completed. County will retain 10% of total contract amount for each fiscal year audit to be paid upon completion and delivery of final reports.

3. Documentation

Contractor must document all fees submitted to County for payment under this Contract by maintaining complete and accurate records of all financial transactions related to the services performed including invoices and other official documentation that sufficiently support all charges under this contract.

EXHIBIT C
GENERAL TERMS AND CONDITIONS

1. CLOSING OUT

A. County will pay Contractor's final request for payment providing Contractor has paid all financial obligations undertaken pursuant to this Contract and also referenced in the annual engagement letter required by professional audit standards, and delivered the various reports as described in the Scope of Work (Exhibit A) Item 2. If Contractor has failed to pay any obligations outstanding, County will withhold from Contractor's final request for payment until all obligations has been satisfied. Contractor is responsible for County's receipt of a final request for payment 30 days after termination of this Contract.

B. A final undisputed invoice shall be submitted for payment no later than ninety (90) calendar days following the expiration or termination of this Contract, unless a later or alternate deadline is agreed to in writing by the County. The final invoice must be clearly marked "FINAL INVOICE", thus indicating that all payment obligations of the County under this Contract have ceased and that no further payments are due or outstanding.

C. The County may, at its discretion, choose not to honor any delinquent final invoice if the Contractor fails to obtain prior written approval of an alternate final invoice submission deadline. Written County approval for an alternate final invoice submission deadline shall be sought from the County prior to the expiration or termination of this Contract.

2. TIME

Time is of the essence in all terms and conditions of this Contract.

3. TIME OF PERFORMANCE

Work will not begin, nor claims paid for services under this Contract until all Certificates of Insurance, business and professional licenses/certificates, IRS ID number, signed W-9 form, or other applicable licenses or certificates are on file with the County's Contract Manager.

4. TERMINATION

A. This Contract may be terminated by County or Contractor, at any time, with or without cause, upon 30 days' written notice from one to the other.

B. County may terminate this Contract immediately upon notice of Contractor's malfeasance.

C. Following termination, County will reimburse Contractor for all expenditures made in good faith that are unpaid at the time of termination not to exceed the maximum amount payable under this Contract unless Contractor is in default of this Contract.

5. SIGNATURE AUTHORITY

The parties executing this Contract certify that they have the proper authority to bind their respective entities to all terms and conditions set forth in this Contract.

6. REPRESENTATIONS

A. County relies upon Contractor's professional ability and training as a material inducement to enter into this Contract. Contractor represents that Contractor will perform the work according to generally accepted professional practices and standards and the requirements of applicable federal, state and local laws. County's acceptance of Contractor's work shall not constitute a waiver or release of Contractor from professional responsibility.

B. Contractor further represents that Contractor possesses current valid appropriate licensure, including, but not limited to, driver's license, professional license, certificate of tax-exempt status, or permits, required to perform the work under this Contract.

7. INSURANCE

A. Without limiting Contractor's obligation to indemnify County, Contractor must procure and maintain for the duration of the Contract insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work under this Contract and the results of that work by Contractor, Contractor's agents, representatives, employees or subcontractors.

B. Minimum Scope of Insurance
Coverage must be at least as broad as:

- (1) Insurance Services Office Commercial General Liability coverage (occurrence Form CG 00 01).
- (2) Insurance Services Office Form Number CA 00 01 covering Automobile Liability, Code 8 (Hired Autos) Code 9 (Non-Owned Autos) and Code 1 (any auto), if applicable.
- (3) Workers' Compensation insurance as required by the State of California and Employer's Liability Insurance.

C. Minimum Limits of Insurance
Contractor must maintain limits no less than:

- | | | |
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| <p>(1) General Liability:
(Including operations,
products and completed
operations.)</p> | <p>\$2,000,000</p> | <p>per occurrence for bodily injury, personal injury and property damage, or the full per occurrence limits of the policy, whichever is greater. If Commercial General Liability insurance or other form with a general aggregate limit is used, either the general aggregate limit shall apply separately to</p> |
|--|---------------------------|---|

this project/location or the general aggregate limit shall be twice the required occurrence limit.

- (2) Automobile Liability: **\$1,000,000** per accident for bodily injury and property damage.
- (3) Workers' Compensation: As required by the State of California.
- (4) Employer's Liability: **\$1,000,000** per accident for bodily injury or disease.

D. Additional Insurance Coverage

To the extent coverage is applicable to Contractor's services under this Contract, Contractor must maintain the following insurance coverage:

- (1) Cyber Liability: **\$1,000,000** per claim with the aggregate limit twice the required limit to cover the full replacement value of damage to, alteration of, loss of, or destruction of electronic data and/or information property of the County that will be in the care, custody or control of Contractor under this Contract.
- (2) Professional Liability: **\$2,000,000** combined single limit per claim and in the aggregate. The policy shall remain in full force and effect for no less than 5 years following the completion of work under this Contract.

E. If Contractor maintains higher limits than the minimums shown above, County is entitled to coverage for the higher limits maintained by Contractor. Any insurance proceeds in excess of the specified limits and coverage required, which are applicable to a given loss, shall be available to the County. No representation is made that the minimums shown above are sufficient to cover the indemnity or other obligations of the Contractor under this Contract.

F. Other Insurance Provisions

(1) The general liability and automobile liability policies must contain, or be endorsed to contain, the following provisions:

- (a) The County of Solano, its officers, officials, agents, employees, and volunteers must be included as additional insureds with respect to liability arising out of

automobiles owned, leased, hired or borrowed by or on behalf of Contractor; and with respect to liability arising out of work or operations performed by or on behalf of Contractor including materials, parts or equipment furnished in connection with such work or operations. General Liability coverage shall be provided in the form of an Additional Insured endorsement (CG 20 10 11 85 or both CG 20 10 and CG 20 37 if later ISO revisions are used or the equivalent) to Contractor's insurance policy, or as a separate owner's policy. The insurance afforded to the additional insureds shall be at least as broad as that afforded to the first named insured.

(b) For any claims related to work performed under this Contract, Contractor's insurance coverage must be primary insurance with respect to the County of Solano, its officers, officials, agents, employees, and volunteers. Any insurance maintained by County, its officers, officials, agents, employees, or volunteers is excess of Contractor's insurance and shall not contribute to it.

(2) If Contractor's services are technologically related, Cyber Liability coverage shall include, claims, invasion of privacy violations, information theft, release of private information, extortion and network security. The policy shall provide coverage for breach response costs as well as regulatory fines and penalties as well as credit monitoring expenses with limits sufficient to respond to such obligations. The policy shall also include, or be endorsed to include, property damage liability coverage for damage to, alteration of, loss of, or destruction of electronic data and/or information "property" of the County in the care, custody, or control of the Contractor. If not covered under the Contractor's Professional Liability policy, such "property" coverage of the County may be endorsed onto the Contractor's Cyber Liability Policy.

(3) Should any of the above described policies be cancelled prior to the policies' expiration date, Contractor agrees that notice of cancellation will be delivered in accordance with the policy provisions.

G. Waiver of Subrogation

(1) Contractor agrees to waive subrogation which any insurer of Contractor may acquire from Contractor by virtue of the payment of any loss. Contractor agrees to obtain any endorsement that may be necessary to affect this waiver of subrogation.

(2) The Workers' Compensation policy must be endorsed with a waiver of subrogation in favor of County for all work performed by Contractor, its employees, agents and subcontractors.

H. Acceptability of Insurers

Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A:VII unless otherwise acceptable to County.

I. Verification of Coverage

(1) Contractor must furnish County with original certificates and endorsements effecting coverage required by this Contract.

(2) The endorsements should be on forms provided by County or, if on other than County's forms, must conform to County's requirements and be acceptable to County.

(3) County must receive and approve all certificates and endorsements before work commences.

(4) However, failure to provide the required certificates and endorsements shall not operate as a waiver of these insurance requirements.

8. PROFESSIONAL STANDARDS

Contractor represents it will perform the services in accordance with applicable professional standards.

9. DEFAULT

A. If Contractor defaults in Contractor's performance, County shall promptly notify Contractor in writing. If Contractor fails to cure a default within 30 days after notification, or if the default requires more than 30 days to cure and Contractor fails to commence to cure the default within 30 days after notification, then Contractor's failure shall constitute cause for termination of this Contract.

B. If Contractor fails to cure default within the specified period of time, County may elect to cure the default and any expense incurred shall be payable by Contractor to County. The contract may be terminated at County's sole discretion.

C. If County serves Contractor with a notice of default and Contractor fails to cure the default, Contractor waives any further notice of termination of this Contract.

D. If this Contract is terminated because of Contractor's default, County shall be entitled to recover from Contractor all damages allowed by law.

10. INDEMNIFICATION

A. Contractor will indemnify, and hold harmless the County of Solano, its officers, employees, agents and elective and appointive boards from all claims, losses, damages, including property damages, personal injury, death and liability of every kind, directly or indirectly arising from Contractor's operations or from any persons directly or indirectly employed by, or acting as agent for, Contractor, excepting the sole negligence or willful misconduct of the County of Solano. This indemnification shall extend to claims, losses, damages, injury and liability for injuries occurring after completion of Contractor's services, as well as during the progress of rendering such services.

B. Acceptance of insurance required by this Contract does not relieve Contractor from liability under this indemnification clause. This indemnification clause shall apply to all damages or claims for damages suffered by Contractor's operations regardless if any insurance is applicable or not.

11. INDEPENDENT CONTRACTOR

A. Contractor is an independent contractor and not an agent, officer or employee of County. The parties mutually understand that this Contract is between two independent contractors and is not intended to and shall not be construed to create the relationship of agent, servant, employee, partnership, joint venture or association.

B. Contractor shall have no claim against County for employee rights or benefits including, but not limited to, seniority, vacation time, vacation pay, sick leave, personal time off, overtime, medical, dental or hospital benefits, retirement benefits, Social Security, disability, Workers' Compensation, unemployment insurance benefits, civil service protection, disability retirement benefits, paid holidays or other paid leaves of absence.

C. Contractor is solely obligated to pay all applicable taxes, deductions and other obligations including, but not limited to, federal and state income taxes, withholding, Social Security, unemployment, disability insurance, Workers' Compensation and Medicare payments.

D. Contractor shall indemnify and hold County harmless from any liability which County may incur because of Contractor's failure to pay such obligations nor shall County be responsible for any employer-related costs not otherwise agreed to in advance between the County and Contractor.

E. As an independent contractor, Contractor is not subject to the direction and control of County except as to the final result contracted for under this Contract. County may not require Contractor to change Contractor's manner of doing business, but may require redirection of efforts to fulfill this Contract.

F. Contractor may provide services to others during the same period Contractor provides service to County under this Contract.

G. Any third persons employed by Contractor shall be under Contractor's exclusive direction, supervision and control. Contractor shall determine all conditions of employment including hours, wages, working conditions, discipline, hiring and discharging or any other condition of employment.

H. As an independent contractor, Contractor shall indemnify and hold County harmless from any claims that may be made against County based on any contention by a third party that an employer-employee relationship exists under this Contract.

I. Contractor, with full knowledge and understanding of the foregoing, freely, knowingly, willingly and voluntarily waives the right to assert any claim to any right or benefit or term or condition of employment insofar as they may be related to or arise from compensation paid hereunder.

12. RESPONSIBILITIES OF CONTRACTOR

A. The parties understand and agree that Contractor possesses the requisite skills necessary to perform the work under this Contract and County relies upon such skills. Contractor pledges to perform the work skillfully and professionally. County's acceptance of Contractor's work does not constitute a release of Contractor from professional responsibility.

B. Contractor verifies that Contractor has reviewed the scope of work to be performed under this Contract and agrees that in Contractor's professional judgment, the work can and shall

be completed for costs within the maximum amount set forth in this Contract.

13. COMPLIANCE WITH LAW

A. Contractor shall comply with all federal, state and local laws and regulations applicable to Contractor's performance, including, but not limited to, licensing, employment and purchasing practices, wages, hours and conditions of employment.

B. To the extent federal funds are used in whole or in part to fund this Contract, Contractor specifically agrees to comply with Executive Order 11246 entitled "Equal Employment Opportunity", as amended and supplemented in Department of Labor regulations; the Copeland "Ant-Kickback" Act (18 U.S.C. §874) and its implementing regulations (29 C.F.R. part 3); the Clean Air Act (42 U.S.C. §7401 et seq.); the Clean Water Act (33 U.S.C. §1251); and the Energy Policy and Conservation Act (Pub. L. 94-165).

14. CONFIDENTIALITY

A. Contractor shall prevent unauthorized disclosure of names and other client-identifying information, except for statistical information not identifying a particular client receiving services under this Contract.

B. Contractor shall not use client specific information for any purpose other than carrying out Contractor's obligations under this Contract.

C. Contractor shall promptly transmit to County all requests for disclosure of confidential information, if lawful.

D. Except as otherwise permitted by this Contract, required under professional standards, or authorized by law, Contractor shall not disclose any confidential information to anyone other than the State of California without prior written authorization from County.

E. For purposes of this section, identity shall include, but not be limited to, name, identifying number, symbol or other client identifying particulars, such as fingerprints, voice print or photograph. Client shall include individuals receiving services pursuant to this Contract.

15. CONFLICT OF INTEREST

A. Contractor represents that Contractor and/or Contractor's employees and/or Board of Directors and/or officers performing services under this Agreement have no interest, including, but not limited to, other projects or independent contracts, and shall not acquire any interest, direct or indirect, including separate contracts for the work to be performed hereunder, which conflicts with the rendering of services under this Contract. Contractor shall employ or retain no such person while rendering services under this Contract. Services rendered by Contractor's associates or employees shall not relieve Contractor from personal responsibility under this clause.

B. Contractor has an affirmative duty to disclose to County in writing the name(s) of any person(s) who have an actual, potential or apparent conflict of interest.

16. DRUG FREE WORKPLACE

Contractor represents that Contractor is knowledgeable of Government Code section 8350

et seq., regarding a drug free workplace and shall abide by and implement its statutory requirements.

17. HEALTH AND SAFETY STANDARDS

Contractor shall abide by all health and safety standards set forth by the State of California and/or the County of Solano pursuant to the Injury and Illness Prevention Program. If applicable, Contractor must receive all health and safety information and training from County.

18. CHILD/ADULT ABUSE

If services pursuant to this Contract will be provided to children and/or elder adults, Contractor represents that Contractor is knowledgeable of the Child Abuse and Neglect Reporting Act (Penal Code section 11164 et seq.) and the Elder Abuse and Dependent Adult Civil Protection Act (Welfare and Institutions Code section 15600 et seq.) requiring reporting of suspected abuse.

19. INSPECTION

Authorized representatives of County, the State of California and/or the federal government may inspect and/or audit Contractor's performance, place of business and/or records pertaining to this Contract. Notwithstanding the foregoing, nothing herein shall require Contractor to provide the County, the State of California, or the federal government with access to facilities or information where such access could, in Contractor's sole discretion, compromise the integrity of Contractor's information security systems or constitute an intrusion on the confidentiality and privacy rights of Contractor and Contractor's clients.

20. NONDISCRIMINATION

A. In rendering services under this Contract, Contractor shall comply with all applicable federal, state and local laws, rules and regulations and shall not discriminate based on age, ancestry, color, gender, marital status, medical condition, national origin, physical or mental disability, race, religion, sexual orientation, or other protected status.

B. Further, Contractor shall not discriminate against its employees, which includes, but is not limited to, employment upgrading, demotion or transfer, recruitment or recruitment advertising, layoff or termination, rates of pay or other forms of compensation and selection for training, including apprenticeship.

21. SUBCONTRACTOR AND ASSIGNMENT

A. Services under this Contract are deemed to be personal services.

B. Subject to any required state or federal approval, Contractor shall not subcontract any work under this Contract without the prior written consent of the County's Contract Manager nor assign this Contract or monies due without the prior written approval of the County's

applicable Department Head or his or her designee and the County Administrator.

C. If County consents to the use of subcontractors, Contractor shall require and verify that its subcontractors maintain insurance meeting all the requirements stated in Section 7 above.

D. Assignment by Contractor of any monies due shall not constitute an assignment of the Contract.

22. UNFORESEEN CIRCUMSTANCES

Contractor is not responsible for any delay caused by natural disaster, war, civil disturbance, labor dispute or other cause beyond Contractor's reasonable control, provided Contractor gives written notice to County of the cause of the delay within 10 days of the start of the delay.

23. OWNERSHIP OF DOCUMENTS

A. Contractor shall be the owner of and shall be entitled to possession of any computations, plans, correspondence or other pertinent data and information specifically prepared by Contractor for, paid for, and required to be delivered to County under this Agreement. However, the Contractor shall be required to make working papers available, upon request, to the County, cognizant or oversight agencies or its designee, federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities.

B. No deliverables shall be subject to copyright in the United States or in any other country; this restriction does not apply to audit documentation and/or audit working papers.

24. NOTICE

A. Any notice necessary to the performance of this Contract shall be given in writing by personal delivery or by prepaid first-class mail addressed as stated on the first page of this Contract.

B. If notice is given by personal delivery, notice is effective as of the date of personal delivery. If notice is given by mail, notice is effective as of the day following the date of mailing or the date of delivery reflected upon a return receipt, whichever occurs first.

25. NONRENEWAL

Contractor acknowledges that there is no guarantee that County will renew Contractor's services under a new contract following expiration or termination of this Contract.

26. COUNTY'S OBLIGATION SUBJECT TO AVAILABILITY OF FUNDS

A. The County's obligation under this Contract is subject to the availability of authorized funds. The County may terminate the Contract, or any part of the Contract work, without prejudice to any right or remedy of the County, for lack of appropriation of funds. If

expected or actual funding is withdrawn, reduced or limited in any way prior to the expiration date set forth in this Contract, or any subsequent amendment, the County may, upon written Notice to the Contractor, terminate this Contract in whole or in part.

B. Payment shall not exceed the amount allowable for appropriation by the Board of Supervisors. If the Contract is terminated for non-appropriation of funds:

i. The County will be liable only for payment in accordance with the terms of this Contract for services rendered prior to the effective date of termination; and

ii. The Contractor shall be released from any obligation to provide further services pursuant to this Contract that are affected by the termination.

C. Funding for this Contract beyond the current appropriation year is conditional upon appropriation by the Board of Supervisors of sufficient funds to support the activities described in this Contract. Should such an appropriation not be approved, this Contract will terminate at the close of the current appropriation year.

27. CHANGES AND AMENDMENTS

A. County may request changes in Contractor's scope of services. Any mutually agreed upon changes, including any increase or decrease in the amount of Contractor's compensation, shall be effective when incorporated in written amendments to this Contract.

B. The party desiring the revision shall request amendments to the terms and conditions of this Contract in writing. Any adjustment to this Contract shall be effective only upon the parties' mutual execution of an amendment in writing.

C. No verbal agreements or conversations prior to execution of this Contract or requested amendment shall affect or modify any of the terms or conditions of this Contract unless reduced to writing according to the applicable provisions of this Contract.

28. CHOICE OF LAW

The parties have executed and delivered this Contract in the County of Solano, State of California. The laws of the State of California shall govern the validity, enforceability or interpretation of this Contract. Solano County shall be the venue for any action or proceeding, in law or equity that may be brought in connection with this Contract.

29. HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT

Contractor represents that it is knowledgeable of the Health Insurance Portability and Accountability Act of 1996 ("HIPAA") and its implementing regulations issued by the U.S. Department of Health and Human Services (45 C.F.R. parts 160-64) regarding the protection of health information obtained, created, or exchanged as a result of this Contract and shall abide by and implement its statutory requirements.

30. WAIVER

Any failure of a party to assert any right under this Contract shall not constitute a waiver

or a termination of that right, under this Contract or any of its provisions.

31. CONFLICTS IN THE CONTRACT DOCUMENTS

The Contract documents are intended to be complementary and interpreted in harmony so as to avoid conflict. In the event of conflict in the Contract documents, the parties agree that the document providing the highest quality and level of service to the County shall supersede any inconsistent term in these documents.

32. USE OF PROVISIONS, TERMS, CONDITIONS AND PRICING BY OTHER PUBLIC AGENCIES

Contractor and County agree that the terms of this Contract may be extended to any other public agency located in the State of California, as provided for in this section. Another public agency wishing to use the provisions, terms, and pricing of this Contract to contract for equipment and services comparable to that described in this Contract shall be responsible for entering into its own contract with Contractor, as well as providing for its own payment provisions, making all payments, and obtaining any certificates of insurance and bonds that may be required. County is not responsible for providing to any other public agency any documentation relating this Contract or its implementation. Any public agency that uses provisions, terms, or pricing of this Contract shall by virtue of doing so be deemed to indemnify and hold harmless County from all claims, demands, or causes of actions of every kind arising directly or indirectly with the use of this Contract. County makes no guarantee of usage by other users of this Contract nor shall the County incur any financial responsibility in connection with any contracts entered into by another public agency. Such other public agency shall accept sole responsibility for placing orders and making payments to Contractor.

33. DISBARMENT OR SUSPENSION OF CONTRACTOR

A. Contractor represents that its officers, directors and employees (i) are not currently excluded, debarred, or otherwise ineligible to participate in a federally funded program; (ii) have not been convicted of a criminal offense related to the provision of federally funded items or services nor has been previously excluded, debarred, or otherwise declared ineligible to participate in any federally funded programs, and (iii) are not, to the best of its knowledge, under investigation or otherwise aware of any circumstances which may result in Contractor being excluded from participation in federally funded programs.

B. For purposes of this Contract, federally funded programs include any federal health program as defined in 42 USC § 1320a-7b(f) (the "Federal Healthcare Programs") or any state healthcare programs.

C. This representation and warranty shall be an ongoing representation and warranty during the term of this Contract and Contractor must immediately notify the County of any change in the status of the representation and warranty set forth in this section.

34. EXECUTION IN COUNTERPARTS

This Contract may be executed in two or more counterparts, each of which together shall be deemed an original, but all of which together shall constitute one and the same instrument, it being understood that all parties need not sign the same counterpart. In the event that any signature is delivered by facsimile or electronic transmission (e.g., by e-mail delivery of a ".pdf" format data file), such signature shall create a valid and binding obligation of the party executing (or on whose behalf such signature is executed) with the same force and effect as if such facsimile or electronic signature page were an original signature.

35. LOCAL EMPLOYMENT POLICY

Solano County desires, whenever possible, to hire qualified local residents to work on County projects. A local resident is defined as a person who resides in, or a business that is located in, Solano County. The County encourages an active outreach program on the part of its contractors, consultants and agents. When local projects require subcontractors, Contractor shall solicit proposals for qualified local residents where possible.

36. ENTIRE CONTRACT

This Contract, including any exhibits referenced and the Contractor's engagement letter, constitutes the entire agreement between the parties and there are no inducements, promises, terms, conditions or obligations made or entered into by County or Contractor other than those contained in it.

MEGAN M. GREVE
Director
MMGreve@SolanoCounty.com
(707) 784-7900

DUSTIN D. LENO
Assistant Director
ddleno@solanocounty.com
(707) 784-7900

DEPARTMENT OF GENERAL SERVICES
Central Services Division



**SOLANO
COUNTY**

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REQUEST FOR PROPOSAL (RFP)
946-1216-25
For
ANNUAL FINANCIAL AUDIT SERVICES

RELEASE DATE: December 16, 2024

RESPONSE DUE: February 6, 2025, 5:00 pm

SUBMIT PROPOSAL TO:	RFP COORDINATOR
Solano County digitally via OpenGov Solano County Portal website at: https://procurement.opengov.com/portal/solanocounty	Nesmith Despabiladeras Phone: (707) 784-6322 nadespabiladeras@solanocounty.com
Any proposer participating in this solicitation is required to have a vendor application on file with the County. This application may be downloaded from the Solano County website at www.solanocounty.com . Include the application with your proposal. The County will post any changes and information relating to this RFP digitally via OpenGov. Proposers are responsible for frequently checking OpenGov at https://procurement.opengov.com/portal/solanocounty for any changes or information relating to this RFP.	
"Smoking is not permitted in County Buildings or around Solano County campuses. Thank you in advance for your compliance."	

Solano County
REQUEST FOR PROPOSAL
Annual Financial Audit Services

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1. Introduction

The purpose of this Request for Proposals ("RFP") is to define the the County of Solano's minimum requirements, solicit proposals, and gain adequate information by which the County of Solano may evaluate the services offered by Proposers that fall within the Scope of Service/Project as further described in this RFP.

1.1. Summary

The County of Solano is requesting proposals from qualified firms of certified public accountants to audit its Annual Comprehensive Financial Report (ACFR) for the fiscal year ending June 30, 2025, 2026, and 2027. These audits are to be performed in accordance with generally accepted auditing standards (GAAS), the standards set forth for financial audits by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA), the Government Accountability Office's (GAO) Government Auditing Standards. Also, with the provisions of the federal Single Audit Act of 1984 (with amendment in 1996) and requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

The County intends to enter into a three-year initial contract period, beginning with the fiscal year ending June 30, 2025, with the option by the County to renew for two (2) additional one (1) year terms, and a total contract term of no more than five (5) years, provided that the County notifies the Contractor in writing of its intention to do so at least ninety (90) days prior to the contract expiration date.

1.2. Background

Solano County is a general law county with a population of 446,426 as of May 1, 2024, and has an annual budget of \$1.759 billion for FY 2024/25. The governing body is an elected five-member Board of Supervisors (Board). The Board is responsible for the executive and legislative activities of the County. A County Administrative Officer is appointed by, and reports to, the Board. The County's fiscal year begins on July 1 and ends on June 30.

An organizational chart and a list of key officials are included in the Adopted Budget (see Appendix A).

Organizational units of the County government are under the direction of elected officials or appointed department heads.

The Auditor-Controller, an elected official, is the chief financial officer of the County. Accounting records and financial statements are maintained by the Auditor-Controller.

The financial statements of the County include the financial activities of the County and all agencies and special districts under the control of the Board of Supervisors. Their financial operations are closely related, and the Board of Supervisors has continuing oversight responsibility over all of these entities.

In addition, the County contracts with the Workforce Development Board (WDB), a private, non-profit 501(c) (3) organization, to administer the programs of the Workforce Investment Act (WIA). WDB is included as a discretely presented component unit of the County's basic financial statements.

The Solano County Fair (Fair) is another a discretely presented component unit in the County's basic financial statements. The Fair Association is a 501(c) (3) non-profit organization established to conduct the annual County Fair and oversee the day-to-day operations of the county's fairgrounds property. The Fair Association operates under a contract with the county as a self-supporting enterprise fund.

The County of Solano is organized into 19 departments and agencies. The accounting and financial reporting functions of the County of Solano are centralized.

More detailed information on the government and its finances can be found in the Adopted Budget – Fiscal Year 2024/25 and the County's Annual Comprehensive Financial Report, Fiscal Year ended June 30, 2023 (see Appendix E).

Fund Structure:

The County of Solano uses the following fund types and account groups in its financial reporting type:	Number of Funds Individual	Number with Legally Adopted Annual Budgets
General Fund	1	1
Special Revenue Funds	43	43
Debt Service Funds	4	4
Capital Projects Funds	3	3
Permanent Funds	N/A	N/A
Enterprise Funds	2	2
Internal Service Funds	4	4
Private Purpose Funds	3	1
Investment Trust Funds	223	N/A
Pension (and other employee benefits trust funds)	N/A	N/A
Custodial - External Investment Pool	40	N/A
Custodial - Other	85	N/A

Budgetary Basis of Accounting:

The County of Solano prepares its budgets on a basis consistent with generally accepted accounting principles.

Federal and State Awards:

The Federal and State awards programs received by the County of Solano are identified and listed in the (audited) Schedule of Expenditures of Federal Awards for the Fiscal Year Ended June 30, 2023 (see Appendix E).

Pension Plans:

The County is a plan member in the Public Agency portion of the California Public Employees' Retirement System (CalPERS), an agent multiple-employer plan administered by CalPERS, which acts as a common investment and administrative agent for participating public employers within the State of California. A menu of benefit provisions as well as other requirements is established by State statutes within the Public Employees' Retirement Law. The County selects optional benefit provisions from the benefit menu by contract with CalPERS and adopts those benefits through County ordinance. CalPERS issues a separate annual comprehensive financial report. Copies of the CalPERS annual financial report can be obtained from the CalPERS Executive Office, 400 Q Street, Sacramento, CA 95811.

The actuarial methods and assumptions used to determine the County's annual contribution to fund pension benefits are those adopted by the CalPERS Board of Administration.

Component Units:

The County of Solano is defined, for financial reporting purposes, in conformity with the Governmental Accounting Standards Board's Codification of Governmental Accounting and Financial Reporting Standards, Section 2100. Using these criteria, component units are included in the County of Solano's financial statements (i.e., Statement of Net Assets and Statement of Activities).

The management of the County of Solano identified the following component units for inclusion in the County of Solano's financial statements:

Solano County Fair Association (SCFA) – a 501(c) (3) non-profit organization established to conduct the annual Solano County Fair and operate the fairgrounds property to provide a year-round, multi-purpose venue that celebrates the wide variety of resources and activities available to the County's diverse communities. The SCFA year end is December 31. The SCFA is audited by the Association's independent auditors. The audit report and financial statements of the SCFA can be obtained from the Association.

Workforce Development Board of Solano County (WDB) – exists through statutory requirement of the federal Workforce Investment Act (WIA). A Memorandum of Understanding (MOU) between the County and WDB establishes WDB as the administrative entity that oversees and administers the WIA-funded programs. Funding is primarily through the U.S. Department of Labor. The WDB fiscal year end is June 30.

Magnitude of Finance Operations:

The Auditor-Controller's Office is headed by Sheila Turgo, Acting Auditor-Controller, and consists of forty-two employees. The principal functions performed, and the number of employees assigned to each is as follows:

- Administration (3)
- General Accounting (9)
- Financial, Reporting/Training (4)
- Property Tax (6)
- Payroll and Payroll Systems (15)
- Internal Audits (5)

Computer Systems:

The County Auditor-Controller uses the following systems/applications:

- Finance Enterprise Accounting System (FE) software. The FE runs on a cloud-based/SaaS platform and is the primary accounting software used in the County.
- PeopleSoft HRMS for payroll accounting. The HRMS runs on a cloud-based/SaaS platform that interfaces to the FE.
- Intellitime – The IntelliTime Virtual Timecard Interface (VTI) is a web-based timekeeping solution which incorporates the County's numerous Memorandums of Understanding with various employee unions. VTI provides electronic signatures and automated workflow of documents. In addition, the County uses the Intellitime Dynamic Scheduler which provides shift scheduling and staffing tools for the Public Safety departments, County Library, and Health Services.
- Aumentum - Solano County Integrated Property System is a custom application developed and maintained by the Property systems Division of the Department of Information Technology. The system supports the functions of the Assessor, Auditor, and Tax Collector in appraising, tax bill issuance, bill collection, and tax apportionment for Solano County.

Internal Audit Function:

The County of Solano maintains an internal audit function. The internal audit function reports to Sheila Turgo, Acting Auditor-Controller, and is staffed by five (5) employees.

Availability of Prior Audit Reports and Working Papers:

Interested proposers who wish to review the prior years' audit reports and management letters should contact the RFP Coordinator or visit our website at www.solanocounty.com.

The County of Solano will use its best efforts to make prior audit reports and supporting working papers available to proposers to aid their response to this request for proposals.

1.3. Contact Information

Nesmith Despabiladeras

Buyer

675 Texas Street

Suite 2500

Fairfield, CA 94533

Email: nadespabiladeras@solanocounty.com

Phone: [\(707\) 784-6322](tel:(707)784-6322)

Department:

Auditor/Controller

1.4. Timeline

The County reserves the right to adjust this schedule as it deems necessary. Notifications of any adjustments to the schedule will be posted here on OpenGov and Proposers will be emailed directly regarding any such updates or Addenda posted to this procurement.

To receive electronic notifications regarding this opportunity with the County, click the follow button while viewing this solicitation on the County's eprocurement website.

RFP Issued	December 16, 2024
Question Submission Deadline	January 16, 2025, 5:00pm
County's Responses to Questions	January 23, 2025
Proposal Submission Deadline	February 6, 2025, 5:00pm
Contractor Selection Date	February 27, 2025
Desired Contract Start Date	May 1, 2025

2. Scope of Services

2.1. Scope of Work to be Performed:

The County of Solano desires the auditor to express an opinion on the fair presentation of its basic financial statements in conformity with generally accepted accounting principles.

The County of Solano also desires the auditor to express an opinion on the fair presentation of its combining and individual fund financial statements and schedules in conformity with generally accepted accounting principles. The auditor is not required to audit the supporting schedules contained in the annual comprehensive financial report. However, the auditor is to provide an "in-relation-to" opinion on the supporting schedules based on the auditing procedures applied during the audit of the basic financial statements and the combining and individual fund financial statements and schedules. The auditor is not required to audit the introductory section of the report or the statistical section of the report.

The auditor shall also be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards.

The auditor is not required to audit the schedule of expenditures of federal awards. However, the auditor is to provide an "in-relation-to" report on that schedule based on the auditing procedures applied during the audit of the financial statements.

The auditor shall review the County's GANN Appropriation Limit calculation for compliance with Proposition 111 (Section 1.5 of Article XIII B of the California Constitution). The review will:

- A. Evaluate the accuracy of the computation and adequacy of the documentation.
- B. Determine compliance with the Appropriations Limit.
- C. Determine if the Appropriations Limit resulting from the completion of various worksheets was adopted by the Board of Supervisors.
- D. Determine if the current limit was calculated in accordance with guidelines prepared by the County Accounting Standards and Procedures Committee of the State Controller's Office.

The auditor will conduct an exit conference with the Auditor-Controller, County Administrative Officer, the Grand Jury and appropriate departmental units prior to the issuance of the reports.

The auditor will also provide the Auditor-Controller's Office with new accounting and auditing pronouncements, discuss their impact and implementation on the County, as needed, and make available to the staff of the Auditor-Controller locally offered, in-house governmental accounting, governmental auditing, and other related training programs.

2.2. Auditing Standards to be Followed:

To meet the requirements of this request for proposal, audits are to be performed in accordance with generally accepted auditing standards (GAAS), the standards set forth for financial audits by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA), the Government Accountability Office's (GAO) Government Auditing Standards. Also, with the provisions of the federal Single Audit Act of 1984 (with amendment in 1996) and requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

2.3. Reports to be Issued:

Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue:

- A. A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles, including an opinion on the fair presentation of the supplementary schedule of expenditures of federal awards in relation to the audited financial statements.
- B. A report on compliance and internal control over financial reporting based on an audit of the financial statements. The report should identify areas where opportunities exist to enhance and improve internal controls.
- C. A report on compliance and internal control over compliance applicable to each major federal program.

In the required report(s) on compliance and internal controls, the auditor shall communicate any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.

In addition, the following conditions shall be considered reportable:

- A. Conditions which lead to the belief that material errors, defalcations, or other irregularities may exist, or if any other circumstances are encountered that require extended services.
- B. Reportable conditions that are also material weaknesses shall be identified as such in the report.
- C. Nonreportable conditions discovered by the auditors shall be reported in a separate letter to management, which shall be referred to in the report(s) on compliance and internal controls.

The reports on compliance and internal controls shall include all instances of noncompliance.

Irregularities and illegal acts. The auditor shall be required to make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which they become aware to the following parties:

- A. Board of Supervisors
- B. Grand Jury
- C. Auditor-Controller's Office
- D. District Attorney

2.4. Special Considerations:

- A. The County of Solano will send its Annual Comprehensive Financial Report (ACFR) to the Government Finance Officers Association of the United States and Canada for review in their Certificate of Achievement for Excellence in Financial Reporting program. It is anticipated that the auditor will be required to provide special assistance to the County of Solano to meet the requirements of that program.
- B. The County of Solano currently anticipates it will prepare one or more official statements in connection with the sale of debt securities which will contain the basic financial statements and the auditor's report thereon. The auditor shall be required, if requested by the fiscal advisor and/or the underwriter, to issue a "consent and citation of expertise" as the auditor and any necessary "comfort letters."
- C. The Schedule of Expenditures of Federal Awards and related auditor's report, as well as the reports on compliance and internal controls are not to be included in the ACFR, but are to be issued separately.

- D. It is anticipated that the auditor shall provide technical training to key personnel in implementing new GASB Statements as the Statements become effective.

2.5. Working Paper Retention and Access to Working Papers:

All working papers and reports must be retained, at the auditor's expense, for a minimum of three (3) years, unless the firm is notified in writing by the County of Solano of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to the following parties or their designees:

- A. County of Solano
- B. All cognizant agencies of federal assistance (noted in Section 3. D. 4.)
- C. U.S. Government Accountability Office (GAO)
- D. Parties designated by the federal or state governments or by the County of Solano as part of an audit quality review process
- E. Auditors of entities of which the County of Solano is a subrecipient of grant funds.

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

2.6. Audit Timeline:

A. Annual Audit Timeline for Fiscal Year 2024/25:

May 2025	Entrance Conference
May - June 2025	Interim Audit Fieldwork
October - November 2025	Final Audit Fieldwork
Mid-October (Draft) Mid-December 2025 (Issued)	ACFR
Mid-November (Draft) December 2025 - January 2026 (Issued)	Single Audit Report
January 2026	Exit Conference

B. Annual Plan and Updates:

At the beginning of interim fieldwork, the auditor shall provide Auditor-Controller's Office (ACO) with both a detailed audit plan and a list of all interim and final schedules to be prepared by the County.

Progress updates shall be provided to the ACO on a regular basis. The firm may be required to meet with the County to discuss various issues and provide updates.

2.7. Date Final Report is Due:

The County Auditor-Controller shall prepare draft financial statements, notes and all required supplementary schedules (and statistical data) by October 2025. The auditor shall provide all recommendations, revisions and suggestions for improvement to the County Auditor-Controller by November 30, 2025. A revised (final) report, including draft auditor's reports shall be delivered to the Auditor-Controller by December 12, 2025.

The Auditor-Controller will complete their review of the draft reports as expeditiously as possible. It is not expected that this process should exceed one week. During that period, the auditor should be available for any meetings that may be necessary to discuss the audit reports. Once all issues for discussion are resolved, the final signed report shall be delivered to the Auditor-Controller within five working days. It is anticipated that this process will be completed and the final report delivered by December 19, 2025.

The final report and one signed copy should be delivered to Sheila Turgo, Acting Auditor-Controller at the Solano County Auditor-Controller's Office.

2.8. Assistance to be Provided to the Auditor and Report Preparation:

- A. Auditor-Controller's Office and Clerical Assistance: The Auditor-Controller's staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation and explanations. The preparation of confirmations will be the responsibility of the County Auditor-Controller/the auditor.
 - 1. In addition, clerical support will be made available to the auditor for the preparation of routine letters and memoranda.
- B. Internal Audit Staff Assistance: The Internal Audit Division staff of the County of Solano Auditor-Controller will be available to assist the auditor in performing audit tests as follows:
 - 1. June 30, 2025, Cash Count of the County Treasury.
- C. Information Technology (IT) Assistance: IT personnel along with Solano Auditor-Controller staff will be available to provide systems documentation and explanations. The auditor will be provided computer time and the use of the County of Solano's computer hardware and software. The auditor will be given access only to the software programs currently in use by Solano County, which are necessary to conduct and complete fieldwork only during the period of the audit engagement.
- D. Statements and Schedules to be Prepared by the Staff of the Auditor-Controller: The staff of the Auditor-Controller will prepare the following statements and schedules for the auditor by the dates indicated:
 - 1. Schedule of Expenditures of Federal Awards for the Fiscal Year ended June 30, 2025, by October 17, 2025.
 - 2. Basic financial statements and required supplementary information for the Fiscal Year Ended June 30, 2025, by October 1, 2025.
 - 3. GANN Appropriations Limit for Fiscal Year 2025/26 by September 2025.
- E. Work Area, Telephones, and Photocopying Machines: The Solano County Auditor-Controller will provide the auditor with reasonable workspace, desks and chairs. The auditor will also be provided with access to telephone lines and photocopying machines subject to the following restrictions:

1. All work performed on County's premises shall be completed during the County's standard business hours.
 2. Business use only during period of the audit engagement.
 3. Telephones and photocopiers provided by the Auditor-Controller only.
- F. Final Report Preparation: The County Auditor-Controller's Office prepares the Solano County ACFR. The firm enters the Single Audit Report into the Federal Audit Clearing House and provides the County with bound copies of the Single Audit Report.

3. Evaluation of Proposals

Evaluation Committee: A County Evaluation Committee (CEC) will evaluate all proposals. The CEC will be composed of County staff and other parties that may have relevant expertise or experience. The CEC will score and recommend proposals in accordance with the evaluation criteria set forth below. Evaluation of the proposals shall be within the sole judgment and discretion of the CEC.

If desired by the County, the top-rated firms scoring highest on the first round of evaluations may be invited for an interview and further rated. The County reserves the right to determine the number of proposers to be interviewed. The same evaluation criteria used for the proposal evaluation process will be used to rate the firms during the interviews. At the end of the interview process, the CEC will re-rank the firms to determine the best evaluated firm. The project manager and any key team members should attend the interview. The determination as to the need for interviews, the location, order and schedule of the interviews is at the sole discretion of the County. The evaluation interview panel may include representatives from the County and other agencies, but the specific composition of the panel will not be revealed prior to the interviews. The proposer must bear all costs incurred to attend.

If the evaluation process includes a two-stage approach to develop a short list of proposers that will continue to the final stage of oral interview and reference checks; the preliminary scoring will be based on the total points, excluding points allocated to references and oral interview. If a short list process is used for a solicitation, references shall only be performed on the short-listed proposers and the score is not included in the preliminary short list score. Only the proposers meeting the short list criteria will proceed to the next stage. All other proposers will be deemed eliminated from the process.

The County will select the proposal that presents the best value and is most advantageous to the County and the public. Accordingly, the County may not necessarily award the proposer with the lowest price proposal if doing so would not be in the overall best interest of the County. The County reserves the right to expand or reduce the proposed scope of work during the contract negotiations based on budget constraints and to award to a single or multiple proposers.

The evaluation criteria and their respective weights are as follows:

No.	Evaluation Criteria	Scoring Method	Weight (Points)
1.	Technical Quality - Expertise, Experience and Performance Responsiveness of the proposal in clearly stating an understanding of the work to be performed.	Points Based	10 (7.7% of Total)

2.	Technical Quality - Expertise, Experience and Performance Auditing similar entities.	Points Based	10 (7.7% of Total)
3.	Technical Quality - Expertise, Experience and Performance Auditing of the similar type under consideration.	Points Based	10 (7.7% of Total)
4.	Technical Quality - Personnel Qualifications of supervisory personnel, consultants, and of the audit team doing field work.	Points Based	15 (11.5% of Total)
5.	Technical Quality - Personnel Qualifications of supervisory personnel, consultants, and of the firm's management support personnel to be available for technical review and consultation.	Points Based	10 (7.7% of Total)
6.	Technical Quality - Personnel Size and their organizational ability to handle the audit work in a timely manner.	Points Based	10 (7.7% of Total)
7.	Technical Quality - Audit Approach Comprehensiveness of audit work plan.	Points Based	10 (7.7% of Total)
8.	Technical Quality - Audit Approach Estimated number of hours for each staff level including consultants and firm's management assigned.	Points Based	10 (7.7% of Total)
9.	Technical Quality - Audit Approach Realistic time estimates of each major segment of the work plan.	Points Based	5 (3.8% of Total)
10.	Technical Quality - Audit Approach General direction and supervision to be exercised over the audit team by the firm's management.	Points Based	5 (3.8% of Total)
11.	Technical Quality - Audit Approach Adequacy of sampling techniques & analytical procedures.	Points Based	5 (3.8% of Total)
12.	Pricing	Points Based	30 (23.1% of Total)

4. Award Notice and Acceptance Period

After the evaluation of proposals and final consideration of all pertinent information available, the County will either reject all proposals or issue a written notice of intent to award the Contract to the highest rated responsive Proposer. The notice shall identify the highest rated proposal. The notice shall not create rights, interests, or claims of entitlement for the highest rated Proposer and all proposals may still be rejected.

The highest rated Proposer should be prepared to enter into a Contract with the County which shall be substantially the same as the Standard Contract included as an attachment to this RFP. The Contract provided with this RFP is to be considered a sample and the County reserves the right to add terms and conditions, deemed to be in the best interest of the County based on the selected proposal, during final contract negotiations.

If a Proposer fails to sign and return the Contract drawn pursuant to this RFP and final Contract negotiations within 14 days of its delivery to the Proposer, the County may cancel the award and award the Contract to the next highest rated Proposer.

5. Protest and Appeal

Any actual Proposer who wishes to protest the notice of intent to award a Contract may submit a protest. The protest must be submitted in writing to the Director of the General Services Department within 7 calendar days after such Proposer knows or should have known of the facts giving rise to the protest, but in no event later than 7 calendar days after the date of the notice of intent to award the Contract. All letters of protest shall clearly identify the reasons and basis for the protest. The protest must also state the law, rule, regulation, or policy upon which the protest is based. The Director of the General Services Department will issue a written decision within 10 working days after receipt of the protest which shall include the reason for the action taken and the process for appealing the decision. Proposers shall frequently check the County website and <https://procurement.opengov.com/portal/solanocounty> for any updates related to this RFP.

6. Terms and Conditions

- A. The County's Purchasing & Contracting Policy Manual, found at <http://www.solanocounty.com/civicax/filebank/blobdload.aspx?blobid=21595>, is fully incorporated into and made a part of this RFP by this reference and governs this RFP.
- B. RFP Amendment, Cancellation and Right of Rejection.
 - 1. The County reserves the unilateral right to amend this RFP in writing at any time by posting of an Addendum to the County's bidding website. Proposers are responsible for staying up to date on the project by reviewing all notifications and Addenda released through the bidding website. Proposers shall respond to the final written RFP and any Exhibits, Attachments, and Addenda to the RFP. The County also reserves the right, in its sole discretion, to reject any and all proposals or to cancel or reissue the RFP.
 - 2. The County reserves the right, in its sole discretion, to waive variances in proposals provided such action is in the best interest of the County. Where the County waives minor variances in proposals, such waiver does not modify the RFP requirements or excuse the applicant from full compliance with the RFP. Notwithstanding any minor variance, the County may hold any proposal to strict compliance with the RFP.
- C. Confidentiality. The County will retain a master copy of each response to this RFP, which will become a public record after the award of a Contract unless the qualifications or specific parts of the qualifications can be shown to be exempt by law under Government Code section 7920.000 et seq. Proposers may

clearly label part of a submittal as "**CONFIDENTIAL**" if the Proposer agrees to indemnify and defend the County for honoring such a designation. The failure to have so labeled any information shall constitute a complete waiver of all claims for damages caused by any release of the information. If a public records request for labeled information is received by the County, the County will notify the Proposer of the request and delay access to the material until 7 working days after notification to the Proposer. Within that time delay, it will be the Proposer's duty to act in protection of its labeled information. Failure to so act shall constitute a complete waiver.

7. Electronic Proposal

7.1. Proposal Requirements:

The technical proposal (excluding the cover letter, resumes, sample forms or writing samples) shall not exceed a total of 25 single-sided, 8.5" x 11", numbered pages.

7.1.1. Federal Tax ID Number*

Enter your Federal Tax ID Number

*Response required

7.1.2. Cover Letter*

The proposal must be submitted with a cover letter describing the proposer's interest and commitment to the proposed project. The letter must state that the proposal is valid for a period of 90 days and include the name, title, address and telephone number of the individual to whom correspondence and other contacts should be directed during the selection process. The person authorized by the proposer to negotiate a contract with the County must sign the cover letter.

Address the cover letter as follows:

Solano County General Services Department
Purchasing Services
675 Texas Street Suite 2500
Fairfield, CA 94533
Attention: Nesmith Despabiladeras, RFP Coordinator

*Response required

7.1.3. Mandatory Qualifications *

Must be met or firm may be disqualified from further evaluation:

- A. The audit firm is independent and licensed to practice in the State of California. An acknowledgement by your firm will attest that all assigned key professional staff are properly registered/licensed to practice in the State of California.
- B. The firm has no conflict of interest with regard to any other work performed by the firm for the County of Solano
- C. The firm adheres to the instructions in the request for proposal on preparing and submitting the proposal

☐ Please confirm

*Response required

7.1.4. Independence*

The firm should provide an affirmative statement that is independent of the County of Solano as defined by generally accepted auditing standards/the U.S. Government Accountability Office's Government Auditing Standards (1994).

The firm also should provide an affirmative statement that it is independent of all of the component units of the County of Solano as defined by those same standards.

The firm should also list and describe its professional relationships involving the County of Solano or any of its agencies or component units for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.

In addition, the firm shall give the County of Solano written notice of any professional relationships entered into during the period of this agreement.

NOTE: Current or prior contracts with the County are NOT a prerequisite to being awarded the maximum available points for the Proposer. The existence of such current or prior contractual relationships will not automatically result in the addition or deduction of evaluation points.

*Response required

7.1.5. External Quality Control Review Report*

- A. The firm is also required to submit a copy of the report on its most recent external quality control review, with a statement whether that quality control review included a review of specific government engagements.
- B. The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.

*Response required

7.1.6. Approach and Management Plan*

This section shall provide the proposer's proposed approach and management plan for providing the services. Include an organizational chart showing the proposed relationships among contractor staff, County staff and any other parties that may have a significant role in the delivery of this program.

If applicable, Proposers also are to describe the organization's intended approach to collaboration and coordination with other organizations providing similar services in the County. This should include, but not necessarily be limited to, steps that would be taken to explore the potential for sharing resources and avoiding duplication of services.

*Response required

7.1.7. Firm Qualifications and Experience*

A. Firm Qualifications and Experience

1. This section shall provide the qualifications and experience of the key team member(s) that will work on the project. Emphasize the specific qualifications and experience from projects similar to this project for the key team members. Key team members are expected to be committed for the duration of the project. Replacement of key team members will not be permitted without prior consultation with and

approval of the County.

2. The proposer should state the size of the firm, the size of the governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full time basis and the number and nature of the staff to be so employed on a part time basis.

3. If the proposer is a joint venture or consortium, the qualifications of each firm comprising the joint venture or consortium should be separately identified and the firm that is to serve as the principal auditor should be noted, if applicable.

B. Partner, Supervisory and Staff Qualifications and Experience

1. Identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement. Provide information on the government auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional organizations relevant to the performance of this audit.

2. Provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. Indicate how the quality of staff over the term of the agreement will be assured.

3. The proposer should identify the extent to which staff to be assigned to the audit reflect the County of Solano's commitment to Affirmative Action.

4. Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the County of Solano. However, in either case, the County of Solano retains the right to approve or reject replacements.

5. Consultants and firm specialists mentioned in response to this request for proposal can only be changed with the express prior written permission of the County of Solano, which retains the right to approve or reject replacements.

6. Other audit personnel may be changed at the discretion of the proposer provided that replacements have substantially the same or better qualifications or experience.

C. Prior Engagements with the County of Solano. List separately all engagements within the last five years, ranked on the basis of total staff hours, for the County of Solano by type of engagement (i.e., audit, management advisory services, other). Indicate the scope of work, date, engagement partners, total hours, the location of the firm's office from which the engagement was performed, and the name and telephone number of the principal client contact.

D. Similar Engagements with Other Government Entities. For the firm's office that will be assigned responsibility for the audit, list the most significant engagements (maximum - 5) performed in the last five years that are similar to the engagement described in this request for proposal. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact. The County reserves the right to contact these agencies for the purpose of references use the Agency Reference Form.

E. **Identification of Anticipated Potential Audit Problems.** The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the County of Solano.

F. **Report Format.** The proposal should include sample formats for required reports.

*Response required

7.1.8. Team Member References*

For each key team member, provide at least three references (names and current phone numbers) from recent work (previous three years). Include a brief description of each project associated with the reference, and the role of the respective team member. Download attached form, complete and upload completed version here; include resumes for Team Members here.

- [Team Member Reference Form.pdf](#)

*Response required

7.1.9. Agency References*

Please download the below documents, complete, and upload.

The Offeror shall provide three references of government agencies and or firms for whom they have provided similar services during the last three (3) years. These references should be from different entities and not from Solano County.

- [Agency Reference Form.pdf](#)

*Response required

7.1.10. Staffing Plan*

Proposer shall provide a staffing plan (by month) and an estimate of the **total hours** (detailed by position) required for preparation of the program tasks as outlined. Discuss the workload, both current and anticipated, for all key team members (if applicable), and their capacity to perform the requested services for the project, according to your proposed schedule. Discuss the approach for completing the requested services for this project within budget.

*Response required

7.1.11. Work Plan and Schedule*

Proposer shall provide a description of how each task of the project will be conducted, this shall include identification of deliverables for each task and a schedule. The work plan should be in sufficient detail to demonstrate a clear understanding of the project. The schedule should show the expected sequence of tasks and include durations for the performance of each task, milestones, submittal dates and review periods for each submittal. Discuss the approach for completing the requested services for the project on schedule. The project is expected to commence no later than May 1, 2025 and all public meetings, draft and final documents fully completed by January 2026.

*Response required

7.1.12. Cost Proposal*

Please download the below documents, complete, and upload.

- [Cost Proposal Schedule of F...](#)

*Response required

7.1.13. Cost Control*

Proposer shall provide information on how project costs will be controlled to ensure all work is completed within the negotiated budget for the project. Include the name and title of the individual responsible for cost control.

*Response required

7.1.14. Budget*

A. Total All-Inclusive Maximum Price

The proposal should contain all pricing information relative to performing the audit engagement as described in this request for proposal. The following information should be included:

- The total estimated hours and total all-inclusive maximum price (not to exceed amount) to complete the examination, and to prepare and submit a final report on the examination and a management letter plus the necessary financial and compliance audits required by the OMB Circular A-133, and the Single Audit Act Amendments of 1996.
- A statement describing the firm's ability to identify audit costs attributable to each entity, grant, or fund, which may be used to assist in charging each organization for their share of audit costs.
- Include the name and title of the individual responsible for control.

B. Rates by Partner, Specialist, Supervisory and Staff Level Times Hours Anticipated for Each

The proposal should include a schedule of professional fees and expenses, including additional audit procedures that are required to perform the scope of services, presented in the format in the attachment (see Attachment C), section 2. Scope of Work, D. Special Considerations section of this Request for Proposal should be disclosed as separate components of the total all-inclusive maximum price.

C. Rates for Additional Professional Services

If it should become necessary for the County of Solano to request the auditor to render any additional services to either supplement the services requested in this RFP or to perform additional work as result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between the County of Solano and the firm. Any such additional work agreed to between the County of Solano and the firm shall be performed at a negotiated (agreed upon) rate relative to the contracted service fee.

D. Manner of Payment

For the contracted service fee, progress payments will be made on the basis of hours of work completed during the course of the engagement. Interim billing shall cover a period of not less than a calendar month. Ten percent (10%) will be withheld from each billing pending delivery of the firm's final reports.

*Response required

7.1.15. Detailed Documentation of Financial Resources*

The Proposer shall provide the following documentation of sufficient financial strength and resources to provide the scope of services as required:

- A. The Proposer's most recent independent audited financial statements for a fiscal year ended within the last 36 months.

- B. Documentation disclosing the amount of cash flows from operating activities for the Proposer's most current operating period. Said documentation must indicate whether the cash flows are positive or negative, and, if the cash flows for the most recent operating period are negative, the documentation must include a detailed explanation of the factors contributing to the negative cash flows.

*Response required

7.1.16. Additional/Supplemental Information

Additional/supplemental information beyond what has been requested and required that the Proposer feels may be helpful is to be provided here.

7.1.17. County Contract*

Proposers shall include a statement of acknowledgment that the Proposer has reviewed the County of Solano Standard Contract and any Special Terms provided and has accepted it with or without qualification. If the Proposer makes qualifications, those qualifications must be identified and listed along with suggested modifications to the contract and provided here. [Note: Scope of Work and Budget Detail and Payment Provisions for the contract, will be finalized during the contract negotiation process.] If the proposer makes no qualifications to the Standard Contract or any additional Terms provided, including any additional attachments or exhibits, then it shall be deemed that the Proposer accepts all terms without reservation or any qualifications. Also, this RFP, including any amendments and the successful proposal shall be incorporated into the final contract.

*Response required

7.1.18. Non-Collusion Declaration* Non-Collusion Declaration

The undersigned declares: I am the authorized representative of the party making the foregoing bid.

The bid is not made in the interest of, or on behalf of, any undisclosed person, partnership, company, association, organization, or corporation. The bid is genuine and not collusive or sham. The bidder has not directly or indirectly induced or solicited any other bidder to put in a false or sham bid. The bidder has not directly or indirectly colluded, conspired, connived, or agreed with any bidder or anyone else to put in a sham bid, or to refrain from bidding. The bidder has not in any manner, directly or indirectly, sought by agreement, communication, or conference with anyone to fix the bid price of the bidder or any other bidder, or to fix any overhead, profit, or cost element of the bid price, or of that of any other bidder. All statements contained in the bid are true. The bidder has not, directly or indirectly, submitted his or her bid price or any breakdown thereof, or the contents thereof, or divulged information or data relative thereto, to any corporation, partnership, company association, organization, bid depository, or to any member or agent thereof to effectuate a collusive or sham bid, and has not paid, and will not pay, any person or entity for such purpose.

Any person executing this declaration on behalf of a bidder that is a corporation, partnership, joint venture, limited liability company, limited liability partnership, or any other entity, hereby represents that he or she has full power to execute, and does execute, this declaration on behalf of the bidder.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and that this declaration is executed.

☐ Please confirm

*Response required

7.1.19. Certification of Compliance*

The proposer does hereby make certification and assurance of the Proposer's compliance with:

The laws of the County of Solano:

<http://www.codepublishing.com/CA/SolanoCounty/>

Title VI of the federal Civil Rights Act of 1964:

<https://www.justice.gov/crt/fcs/TitleVI-Overview>

Title IX of the federal Education Amendments Act of 1972:

<https://www.justice.gov/crt/title-ix-education-amendments-1972>

The Equal Employment Opportunity Act and the regulations issued thereunder by the federal government:

<https://www.justice.gov/med/hr-order-doj12001-part-4-equal-employment-opportunity>

The Americans with Disabilities Act of 1990 and the regulations issued thereunder by the federal government:

<https://www.ada.gov/pubs/adastatute08.htm>

All contract employees performing services and/or work as a result of this solicitation must have documented legal authority to work in the United States of America,

The condition that the submitted proposal was independently arrived at, without collusion, under penalty of perjury; and,

The condition that no amount shall be paid directly or indirectly to an employee or official of the County of Solano as wages, compensation, or gifts in exchange for acting as an officer, agent, employee, subcontractor, or consultant to the Proposer in connection with the Procurement under this RFP for Annual Financial Audit Services.

☐ Please confirm

*Response required

7.1.20. Solano County Reservations*

County of Solano Hereby Reserves the Following Rights:

The County of Solano reserves the right to make an award in whole or in part or any varying combination of the following requirements that will be in the best interest of the County, and not necessarily to the lowest Contractor. The intended award of Contract shall be made to the highest rated Proposer based on the evaluation Criteria stated within the RFP.

Right of Rejection

The County reserves the right to reject any and all proposals, or to cancel this RFP in part or in its entirety.

The County reserves the right to waive any variances in proposals provided such action is in the best interest of the County.

The County reserves the right to amend this RFP at any time. The County also reserves the right to cancel or reissue the RFP at its sole discretion.

Any proposal received which does not meet the stated pre-requisites of this RFP for Annual Financial Audit Services, may be considered to be non-responsive, and may be rejected. The County may reject any proposal that does not comply with all of the terms, conditions, and performance requirements as stated within the RFP..

To cancel any award and re-solicit proposals for services herein specified due to the increased or added costs, if in its opinion increased prices are greater than those of the general market.

To cancel any award and re-solicit bids in the event services cannot commence with ten (10) days after the specified date for start of work.

To reject any and all proposals considered not to be in the best interest of the County.

To waive any and all minor irregularities in proposals.

To reduce or increase any specification, in whole or in part due to changes in budget allocations.

I declare under penalty of perjury under the laws of the State of California that I have read the above Reservations as stated by the County of Solano.

☐ Please confirm

*Response required

7.1.21. Drug-Free Workplace Certification*

The contractor or grant recipient named on this proposal hereby certifies compliance with Government Code Section 8355 in matters relating to providing a drug-free workplace. The contractor will:

1. Publish a statement notifying employees that unlawful manufacture, distribution, dispensation, possession, or use of a controlled substance is prohibited and specifying actions to be taken against employees for violations, as required by Government Code Section 8355(a).

2. Establish a Drug-Free Awareness Program as required by Government Code Section 8355(b), to inform employees about all of the following:

- A. The dangers of drug abuse in the workplace
- B. The person's or organization's policy of maintaining a drug-free workplace
- C. Any available counseling, rehabilitation and employee assistance programs
- D. Penalties that may be imposed upon employees for drug abuse violations

3. Provide, as required by Government Code Section 8355(c), that every employee who works on the proposed contract or grant:

- A. Will receive a copy of the company's drug-free policy statement
- B. Will agree to abide by the terms of the company's statement as a condition of employment on the contract or grant

CERTIFICATION

I, the official submitting this proposal, hereby swear that I am duly authorized legally to bind the contractor or grant recipient to the above described certification. I am fully aware that this Certification, executed on the date of proposal submittal and in the County below, is made under penalty of perjury under the laws of the State of California.

☐ Please confirm

*Response required

7.1.22. Declaration of Local Business*

- ☐ Yes
☐ No

***Response required**

When equals "Yes"

7.1.23. Legal name of business*

***Response required**

When equals "Yes"

7.1.24. Physical address of principal place of business or satellite office with at least one employee:*

A. PLEASE INCLUDE THE FOLLOWING:

1. Street
2. City
3. State
4. Zip

***Response required**

When equals "Yes"

7.1.25. Attach Company Business License*

***Response required**

When equals "Yes"

7.1.26. I declare under penalty of perjury under the laws of the state of California that the foregoing is true and correct and that this declaration is executed by an authorized representative.*

☐ Please confirm

***Response required**

7.1.27. Disclosure of Criminal and Civil Proceedings*

Describe all ongoing and past civil and criminal proceedings within the last 10 years. Indicate the status of current proceeding and the outcome of closed or completed actions. Also, describe, if any, how the outcome of actions impacted company business operations.

Note: if no civil and criminal proceedings within the last 10 years, indicate here.

***Response required**

7.1.28. Debarment Certification*

By submitting a bid/offer/proposal/quote to the County of Solano, under penalty of perjury, I, the Proposer, hereby certify that the Prospective Contractor and/or its officers, directors, and employees:

- A. Are not currently excluded, debarred, or otherwise ineligible to participate in a federally funded program**

- B. Have not been convicted of a criminal offense related to the provision of federally funded items or services nor has been previously excluded, debarred, or otherwise declared ineligible to participate in any federally funded programs, and
- C. Are not, to the best of its knowledge, under investigation or otherwise aware of any circumstances which may result in contractor being excluded from participation in federally funded programs.

This representation shall be an ongoing representation during the term of any contract awarded to the Prospective Contractor. If awarded a contract, Prospective Contractor hereby commits to immediately notify the County of any change in the status of the representations set forth in this Form.

Prospective Contractor authorizes the County to independently verify its suspension and debarment status.

Prospective Contractors are cautioned that making a false certification may subject the certifier to criminal prosecution or administrative sanctions.

I certify that I am authorized by the company named above to respond to this request.

☐ Please confirm

*Response required

7.1.29. Bidder accepts County terms and conditions without qualification.*

☐ Yes

☐ No

*Response required

When equals "No"

7.1.30. What qualifications are you taking to the County terms and conditions?*

If bidder takes exception, please attach qualifications here.

*Response required

7.1.31. Signature Page: *

Please download the below documents, complete, and upload.

- SIGNATURE PAGE - RFP.pdf

*Response required



RECEIVED

APR 29 2024

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

4/24/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
Marsh & McLennan Agency LLC
505 Broadway North, Suite 100
Fargo ND 58102

CONTACT
NAME:
PHONE
(A/C, No, Ext):
E-MAIL
ADDRESS:

FAX
(A/C, No):

INSURER(S) AFFORDING COVERAGE

NAIC #

INSURER A : Phoenix Insurance Company

25623

INSURER B : Travelers Property Casualty Co of Amer

25674

INSURER C : Great American Insurance Company

16691

INSURER D : Charter Oak Fire Insurance Company

25615

INSURER E : Phoenix Insurance Company

25623

INSURER F :

INSURED
Elde Bailly LLP
PO Box 2545
Fargo ND 58103

EIDEBAILL2

COVERAGES

CERTIFICATE NUMBER: 1141095899

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
E	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> 0 GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			P6307206X385	4/29/2024	4/29/2025	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COM/OP AGG \$ 2,000,000 \$
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input checked="" type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS ONLY			BA8M663607	4/29/2024	4/29/2025	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
D	<input checked="" type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB DED RETENTION \$			CUP2J961189	4/29/2024	4/29/2025	EACH OCCURRENCE \$ 15,000,000 AGGREGATE \$ 15,000,000 \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	UB9L19981A	4/29/2024	4/29/2025	<input checked="" type="checkbox"/> PER STATUTE OTHER E.I. EACH ACCIDENT \$ 1,000,000 E.I. DISEASE - EA EMPLOYEE \$ 1,000,000 E.I. DISEASE - POLICY LIMIT \$ 1,000,000
C	Employee Theft and Dishonesty			SAAE8403190200	4/29/2024	4/29/2025	Limit Ded \$5,000,000 \$25,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Workers Compensation applies to: AR, AL, AZ, CA, CO, CT, DC, DE, FL, GA, HI, IA, ID, IL, IN, KS, KY, LA, MA, MD, ME, MI, MN, MO, MS, MT, NC, NE, NH, NJ, NM, NV, NY, OK, OR, PA, RI, SC, SD, TN, TX, UT, VA, VT, WI & WV

Workers Compensation policy excludes Owners/Partners.

Employers Liability applies to above states and ND, OH, WA, WY

Zero Deductible for Auto Liability coverage. Hired Auto Physical Damage Deductible Comp/Coll Ded is \$500/\$500

Additional Insured status on a primary and non-contributory basis and waiver of subrogation apply to the County of Solano, its officers, officials, agents, employees, and volunteers on the general liability. Additional Insured status and waiver of subrogation also apply on the auto and umbrella liability policies. Waiver of subrogation applies on the Workers Compensation policy when required by written contract. 30 days notice of cancellation applies.

CERTIFICATE HOLDER

County of Solano
675 Texas Street, Ste 2800
Fairfield CA 94533

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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ONE TOWER SQUARE
HARTFORD CT 06183

**WORKERS COMPENSATION
AND
EMPLOYERS LIABILITY POLICY**

ENDORSEMENT WC 99 03 76 (A) - 001

POLICY NUMBER: UB-9L19981A-22-43-G

**WAIVER OF OUR RIGHT TO RECOVER FROM OTHERS
ENDORSEMENT – CALIFORNIA
(BLANKET WAIVER)**

We have the right to recover our payments from anyone liable for an injury covered by this policy. We will not enforce our right against the person or organization named in the Schedule.

The additional premium for this endorsement shall be 2.00 % of the California workers' compensation premium.

Schedule

Person or Organization

**ANY PERSON OR ORGANIZATION FOR
WHICH THE INSURED HAS AGREED
BY WRITTEN CONTRACT EXECUTED
PRIOR TO LOSS TO FURNISH THIS
WAIVER.**

Job Description

This endorsement changes the policy to which it is attached and is effective on the date issued unless otherwise stated.

(The information below is required only when this endorsement is issued subsequent to preparation of the policy.)

Endorsement Effective
Insured

Policy No.

Endorsement No.
Premium

Insurance Company

Countersigned by _____

DATE OF ISSUE: 05-23-22 ST ASSIGN:

Page 1 of 1

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

BUSINESS AUTO EXTENSION ENDORSEMENT

This endorsement modifies insurance provided under the following:

BUSINESS AUTO COVERAGE FORM

GENERAL DESCRIPTION OF COVERAGE – This endorsement broadens coverage. However, coverage for any injury, damage or medical expenses described in any of the provisions of this endorsement may be excluded or limited by another endorsement to the Coverage Part, and these coverage broadening provisions do not apply to the extent that coverage is excluded or limited by such an endorsement. The following listing is a general coverage description only. Limitations and exclusions may apply to these coverages. Read all the provisions of this endorsement and the rest of your policy carefully to determine rights, duties, and what is and is not covered.

- | | |
|---|---|
| A. BROAD FORM NAMED INSURED | H. HIRED AUTO PHYSICAL DAMAGE – LOSS OF USE – INCREASED LIMIT |
| B. BLANKET ADDITIONAL INSURED | I. PHYSICAL DAMAGE – TRANSPORTATION EXPENSES – INCREASED LIMIT |
| C. EMPLOYEE HIRED AUTO | J. PERSONAL PROPERTY |
| D. EMPLOYEES AS INSURED | K. AIRBAGS |
| E. SUPPLEMENTARY PAYMENTS – INCREASED LIMITS | L. NOTICE AND KNOWLEDGE OF ACCIDENT OR LOSS |
| F. HIRED AUTO – LIMITED WORLDWIDE COVERAGE – INDEMNITY BASIS | M. BLANKET WAIVER OF SUBROGATION |
| G. WAIVER OF DEDUCTIBLE – GLASS | N. UNINTENTIONAL ERRORS OR OMISSIONS |

PROVISIONS

A. BROAD FORM NAMED INSURED

The following is added to Paragraph A.1., **Who Is An Insured**, of **SECTION II – COVERED AUTOS LIABILITY COVERAGE**:

Any organization you newly acquire or form during the policy period over which you maintain 50% or more ownership interest and that is not separately insured for Business Auto Coverage. Coverage under this provision is afforded only until the 180th day after you acquire or form the organization or the end of the policy period, whichever is earlier.

B. BLANKET ADDITIONAL INSURED

The following is added to Paragraph c. in A.1., **Who Is An Insured**, of **SECTION II – COVERED AUTOS LIABILITY COVERAGE**:

Any person or organization who is required under a written contract or agreement between you and that person or organization, that is signed and executed by you before the "bodily injury" or "property damage" occurs and that is in effect during the policy period, to be named as an additional insured is an "insured" for Covered Autos Liability Coverage, but only for damages to which

this insurance applies and only to the extent that person or organization qualifies as an "insured" under the **Who Is An Insured** provision contained in Section II.

C. EMPLOYEE HIRED AUTO

1. The following is added to Paragraph A.1., **Who Is An Insured**, of **SECTION II – COVERED AUTOS LIABILITY COVERAGE**:

An "employee" of yours is an "insured" while operating an "auto" hired or rented under a contract or agreement in an "employee's" name, with your permission, while performing duties related to the conduct of your business.

2. The following replaces Paragraph b. in B.5., **Other Insurance**, of **SECTION IV – BUSINESS AUTO CONDITIONS**:

b. For **Hired Auto Physical Damage Coverage**, the following are deemed to be covered "autos" you own:

- (1) Any covered "auto" you lease, hire, rent or borrow; and
- (2) Any covered "auto" hired or rented by your "employee" under a contract in an "employee's" name, with your

COMMERCIAL AUTO

permission, while performing duties related to the conduct of your business.

However, any "auto" that is leased, hired, rented or borrowed with a driver is not a covered "auto".

D. EMPLOYEES AS INSURED

The following is added to Paragraph A.1., **Who Is An Insured**, of SECTION II – COVERED AUTOS LIABILITY COVERAGE:

Any "employee" of yours is an "insured" while using a covered "auto" you don't own, hire or borrow in your business or your personal affairs.

E. SUPPLEMENTARY PAYMENTS – INCREASED LIMITS

1. The following replaces Paragraph A.2.a.(2), of SECTION II – COVERED AUTOS LIABILITY COVERAGE:

(2) Up to \$3,000 for cost of bail bonds (including bonds for related traffic law violations) required because of an "accident" we cover. We do not have to furnish these bonds.

2. The following replaces Paragraph A.2.a.(4), of SECTION II – COVERED AUTOS LIABILITY COVERAGE:

(4) All reasonable expenses incurred by the "insured" at our request, including actual loss of earnings up to \$500 a day because of time off from work.

F. HIRED AUTO – LIMITED WORLDWIDE COVERAGE – INDEMNITY BASIS

The following replaces Subparagraph (5) in Paragraph B.7., **Policy Period, Coverage Territory**, of SECTION IV – BUSINESS AUTO CONDITIONS:

(5) Anywhere in the world, except any country or jurisdiction while any trade sanction, embargo, or similar regulation imposed by the United States of America applies to and prohibits the transaction of business with or within such country or jurisdiction, for Covered Autos Liability Coverage for any covered "auto" that you lease, hire, rent or borrow without a driver for a period of 30 days or less and that is not an "auto" you lease, hire, rent or borrow from any of your "employees", partners (if you are a partnership), members (if you are a limited liability company), or members of their households.

(a) With respect to any claim made or "suit" brought outside the United States of America, the territories and possessions of the United States of America, Puerto Rico and Canada:

(i) You must arrange to defend the "insured" against, and investigate or settle any such claim or "suit" and keep us advised of all proceedings and actions.

(ii) Neither you nor any other involved "insured" will make any settlement without our consent.

(iii) We may, at our discretion, participate in defending the "insured" against, or in the settlement of, any claim or "suit".

(iv) We will reimburse the "insured" for sums that the "insured" legally must pay as damages because of "bodily injury" or "property damage" to which this insurance applies, that the "insured" pays with our consent, but only up to the limit described in Paragraph C., **Limits Of Insurance**, of SECTION II – COVERED AUTOS LIABILITY COVERAGE.

(v) We will reimburse the "insured" for the reasonable expenses incurred with our consent for your investigation of such claims and your defense of the "insured" against any such "suit", but only up to and included within the limit described in Paragraph C., **Limits Of Insurance**, of SECTION II – COVERED AUTOS LIABILITY COVERAGE, and not in addition to such limit. Our duty to make such payments ends when we have used up the applicable limit of insurance in payments for damages, settlements or defense expenses.

(b) This insurance is excess over any valid and collectible other insurance available to the "insured" whether primary, excess, contingent or on any other basis.

(c) This insurance is not a substitute for required or compulsory insurance in any country outside the United States, its territories and possessions, Puerto Rico and Canada.

COMMERCIAL AUTO

You agree to maintain all required or compulsory insurance in any such country up to the minimum limits required by local law. Your failure to comply with compulsory insurance requirements will not invalidate the coverage afforded by this policy, but we will only be liable to the same extent we would have been liable had you complied with the compulsory insurance requirements.

- (d) It is understood that we are not an admitted or authorized insurer outside the United States of America, its territories and possessions, Puerto Rico and Canada. We assume no responsibility for the furnishing of certificates of insurance, or for compliance in any way with the laws of other countries relating to insurance.

G. WAIVER OF DEDUCTIBLE – GLASS

The following is added to Paragraph D., Deductible, of SECTION III – PHYSICAL DAMAGE COVERAGE:

No deductible for a covered "auto" will apply to glass damage if the glass is repaired rather than replaced.

H. HIRED AUTO PHYSICAL DAMAGE – LOSS OF USE – INCREASED LIMIT

The following replaces the last sentence of Paragraph A.4.b., Loss Of Use Expenses, of SECTION III – PHYSICAL DAMAGE COVERAGE:

However, the most we will pay for any expenses for loss of use is \$65 per day, to a maximum of \$750 for any one "accident".

I. PHYSICAL DAMAGE – TRANSPORTATION EXPENSES – INCREASED LIMIT

The following replaces the first sentence in Paragraph A.4.a., Transportation Expenses, of SECTION III – PHYSICAL DAMAGE COVERAGE:

We will pay up to \$50 per day to a maximum of \$1,500 for temporary transportation expense incurred by you because of the total theft of a covered "auto" of the private passenger type.

J. PERSONAL PROPERTY

The following is added to Paragraph A.4., Coverage Extensions, of SECTION III – PHYSICAL DAMAGE COVERAGE:

Personal Property

We will pay up to \$400 for "loss" to wearing apparel and other personal property which is:

- (1) Owned by an "insured"; and

- (2) In or on your covered "auto".

This coverage applies only in the event of a total theft of your covered "auto".

No deductibles apply to this Personal Property coverage.

K. AIRBAGS

The following is added to Paragraph B.3., Exclusions, of SECTION III – PHYSICAL DAMAGE COVERAGE:

Exclusion 3.a. does not apply to "loss" to one or more airbags in a covered "auto" you own that inflate due to a cause other than a cause of "loss" set forth in Paragraphs A.1.b. and A.1.c., but only:

- If that "auto" is a covered "auto" for Comprehensive Coverage under this policy;
- The airbags are not covered under any warranty; and
- The airbags were not intentionally inflated.

We will pay up to a maximum of \$1,000 for any one "loss".

L. NOTICE AND KNOWLEDGE OF ACCIDENT OR LOSS

The following is added to Paragraph A.2.a., of SECTION IV – BUSINESS AUTO CONDITIONS:

Your duty to give us or our authorized representative prompt notice of the "accident" or "loss" applies only when the "accident" or "loss" is known to:

- You (If you are an individual);
- A partner (If you are a partnership);
- A member (if you are a limited liability company);
- An executive officer, director or insurance manager (If you are a corporation or other organization); or
- Any "employee" authorized by you to give notice of the "accident" or "loss".

M. BLANKET WAIVER OF SUBROGATION

The following replaces Paragraph A.5., Transfer Of Rights Of Recovery Against Others To Us, of SECTION IV – BUSINESS AUTO CONDITIONS:

5. Transfer Of Rights Of Recovery Against Others To Us

We waive any right of recovery we may have against any person or organization to the extent required of you by a written contract signed and executed prior to any "accident" or "loss", provided that the "accident" or "loss" arises out of operations contemplated by

COMMERCIAL AUTO

such contract. The waiver applies only to the person or organization designated in such contract.

N. UNINTENTIONAL ERRORS OR OMISSIONS

The following is added to Paragraph B.2., Concealment, Misrepresentation, Or Fraud, of SECTION IV – BUSINESS AUTO CONDITIONS:

The unintentional omission of, or unintentional error in, any information given by you shall not prejudice your rights under this insurance. However this provision does not affect our right to collect additional premium or exercise our right of cancellation or non-renewal.

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

BLANKET ADDITIONAL INSURED
(Includes Products-Completed Operations If Required By Contract)

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

PROVISIONS

The following is added to **SECTION II – WHO IS AN INSURED**:

Any person or organization that you agree in a written contract or agreement to include as an additional insured on this Coverage Part is an insured, but only:

- a. With respect to liability for "bodily injury" or "property damage" that occurs, or for "personal injury" caused by an offense that is committed, subsequent to the signing of that contract or agreement and while that part of the contract or agreement is in effect; and
- b. If, and only to the extent that, such injury or damage is caused by acts or omissions of you or your subcontractor in the performance of "your work" to which the written contract or agreement applies. Such person or organization does not qualify as an additional insured with respect to the independent acts or omissions of such person or organization.

The insurance provided to such additional insured is subject to the following provisions:

- a. If the Limits of Insurance of this Coverage Part shown in the Declarations exceed the minimum limits required by the written contract or agreement, the insurance provided to the additional insured will be limited to such minimum required limits. For the purposes of determining whether this limitation applies, the minimum limits required by the written contract or agreement will be considered to include the minimum limits of any Umbrella or Excess liability coverage required for the additional insured by that written contract or agreement. This provision will not increase the limits of insurance described in Section III – Limits Of Insurance.
- b. The insurance provided to such additional insured does not apply to:

(1) Any "bodily injury", "property damage" or "personal injury" arising out of the providing, or failure to provide, any professional architectural, engineering or surveying services, including:

(a) The preparing, approving, or failing to prepare or approve, maps, shop drawings, opinions, reports, surveys, field orders or change orders, or the preparing, approving, or failing to prepare or approve, drawings and specifications; and

(b) Supervisory, inspection, architectural or engineering activities.

(2) Any "bodily injury" or "property damage" caused by "your work" and included in the "products-completed operations hazard" unless the written contract or agreement specifically requires you to provide such coverage for that additional insured during the policy period.

c. The additional insured must comply with the following duties:

(1) Give us written notice as soon as practicable of an "occurrence" or an offense which may result in a claim. To the extent possible, such notice should include:

(a) How, when and where the "occurrence" or offense took place;

(b) The names and addresses of any injured persons and witnesses; and

(c) The nature and location of any injury or damage arising out of the "occurrence" or offense.

(2) If a claim is made or "suit" is brought against the additional insured:

COMMERCIAL GENERAL LIABILITY

- (a) Immediately record the specifics of the claim or "suit" and the date received; and
 - (b) Notify us as soon as practicable and see to it that we receive written notice of the claim or "suit" as soon as practicable.
- (3) Immediately send us copies of all legal papers received in connection with the claim or "suit", cooperate with us in the investigation or settlement of the claim or defense against the "suit", and otherwise comply with all policy conditions.
- (4) Tender the defense and indemnity of any claim or "suit" to any provider of other insurance which would cover such additional insured for a loss we cover. However, this condition does not affect whether the insurance provided to such additional insured is primary to other insurance available to such additional insured which covers that person or organization as a named insured as described in Paragraph 4., Other Insurance, of Section IV – Commercial General Liability Conditions.

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

XTEND ENDORSEMENT FOR SERVICE INDUSTRIES

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

GENERAL DESCRIPTION OF COVERAGE – This endorsement broadens coverage. However, coverage for any injury, damage or medical expenses described in any of the provisions of this endorsement may be excluded or limited by another endorsement to this Coverage Part, and these coverage broadening provisions do not apply to the extent that coverage is excluded or limited by such an endorsement. The following listing is a general coverage description only. Read all the provisions of this endorsement and the rest of your policy carefully to determine rights, duties, and what is and is not covered.

- | | |
|---|--|
| <ul style="list-style-type: none"> A. Who Is An Insured – Unnamed Subsidiaries B. Who Is An Insured – Employees And Volunteer Workers – Bodily Injury To Co-Employees And Co-Volunteer Workers C. Who Is An Insured – Newly Acquired Or Formed Limited Liability Companies D. Blanket Additional Insured – Broad Form Vendors E. Blanket Additional Insured – Controlling Interest F. Blanket Additional Insured – Mortgagees, Assignees, Successors Or Receivers | <ul style="list-style-type: none"> G. Blanket Additional Insured – Governmental Entities – Permits Or Authorizations Relating To Premises H. Blanket Additional Insured – Governmental Entities – Permits Or Authorizations Relating To Operations I. Blanket Additional Insured – Grantors Of Franchises J. Incidental Medical Malpractice K. Blanket Waiver Of Subrogation |
|---|--|

PROVISIONS

A. WHO IS AN INSURED – UNNAMED SUBSIDIARIES

The following is added to **SECTION II – WHO IS AN INSURED**:

Any of your subsidiaries, other than a partnership or joint venture, that is not shown as a Named Insured in the Declarations is a Named Insured if:

- a. You are the sole owner of, or maintain an ownership interest of more than 50% in, such subsidiary on the first day of the policy period; and
- b. Such subsidiary is not an insured under similar other insurance.

No such subsidiary is an insured for "bodily injury" or "property damage" that occurred, or "personal and advertising injury" caused by an offense committed:

- a. Before you maintained an ownership interest of more than 50% in such subsidiary; or

- b. After the date, if any, during the policy period that you no longer maintain an ownership interest of more than 50% in such subsidiary.

For purposes of Paragraph 1. of Section II – Who Is An Insured, each such subsidiary will be deemed to be designated in the Declarations as:

- a. A limited liability company;
 - b. An organization other than a partnership, joint venture or limited liability company; or
 - c. A trust;
- as indicated in its name or the documents that govern its structure.

B. WHO IS AN INSURED – EMPLOYEES AND VOLUNTEER WORKERS – BODILY INJURY TO CO-EMPLOYEES AND CO-VOLUNTEER WORKERS

The following is added to Paragraph 2.a.(1) of **SECTION II – WHO IS AN INSURED**:

Paragraphs (1)(a), (b) and (c) above do not apply to "bodily injury" to a co-"employee" while in the course of the co-"employee's" employment by you or performing duties related to the conduct of your business, or to "bodily injury" to

COMMERCIAL GENERAL LIABILITY

your other "volunteer workers" while performing duties related to the conduct of your business.

C. WHO IS AN INSURED – NEWLY ACQUIRED OR FORMED LIMITED LIABILITY COMPANIES

The following replaces Paragraph 3. of SECTION II – WHO IS AN INSURED:

3. Any organization you newly acquire or form, other than a partnership or joint venture, and of which you are the sole owner or in which you maintain an ownership interest of more than 50%, will qualify as a Named Insured if there is no other similar insurance available to that organization. However:

- a. Coverage under this provision is afforded only:

(1) Until the 180th day after you acquire or form the organization or the end of the policy period, whichever is earlier, if you do not report such organization in writing to us within 180 days after you acquire or form it; or

(2) Until the end of the policy period, when that date is later than 180 days after you acquire or form such organization, if you report such organization in writing to us within 180 days after you acquire or form it;

- b. Coverage A does not apply to "bodily injury" or "property damage" that occurred before you acquired or formed the organization; and

- c. Coverage B does not apply to "personal and advertising injury" arising out of an offense committed before you acquired or formed the organization.

For the purposes of Paragraph 1. of Section II – Who Is An Insured, each such organization will be deemed to be designated in the Declarations as:

- a. A limited liability company;
- b. An organization, other than a partnership, joint venture or limited liability company; or
- c. A trust;

as indicated in its name or the documents that govern its structure.

D. BLANKET ADDITIONAL INSURED – BROAD FORM VENDORS

The following is added to SECTION II – WHO IS AN INSURED:

Any person or organization that is a vendor and that you have agreed in a written contract or agreement to include as an additional insured on this Coverage Part is an insured, but only with respect to liability for "bodily injury" or "property damage" that:

- a. Occurs subsequent to the signing of that contract or agreement; and
- b. Arises out of "your products" that are distributed or sold in the regular course of such vendor's business.

The insurance provided to such vendor is subject to the following provisions:

- a. The limits of insurance provided to such vendor will be the minimum limits that you agreed to provide in the written contract or agreement, or the limits shown in the Declarations, whichever are less.

- b. The insurance provided to such vendor does not apply to:

(1) Any express warranty not authorized by you or any distribution or sale for a purpose not authorized by you;

(2) Any change in "your products" made by such vendor;

(3) Repackaging, unless unpacked solely for the purpose of inspection, demonstration, testing, or the substitution of parts under instructions from the manufacturer, and then repackaged in the original container;

(4) Any failure to make such inspections, adjustments, tests or servicing as vendors agree to perform or normally undertake to perform in the regular course of business, in connection with the distribution or sale of "your products";

(5) Demonstration, installation, servicing or repair operations, except such operations performed at such vendor's premises in connection with the sale of "your products"; or

- (6) "Your products" that, after distribution or sale by you, have been labeled or relabeled or used as a container, part or ingredient of any other thing or substance by or on behalf of such vendor.

Coverage under this provision does not apply to:

- a. Any person or organization from whom you have acquired "your products", or any ingredient, part or container entering into, accompanying or containing such products; or
- b. Any vendor for which coverage as an additional insured specifically is scheduled by endorsement.

E. BLANKET ADDITIONAL INSURED – CONTROLLING INTEREST

1. The following is added to **SECTION II – WHO IS AN INSURED**:

Any person or organization that has financial control of you is an insured with respect to liability for "bodily injury", "property damage" or "personal and advertising injury" that arises out of:

- a. Such financial control; or
- b. Such person's or organization's ownership, maintenance or use of premises leased to or occupied by you.

The insurance provided to such person or organization does not apply to structural alterations, new construction or demolition operations performed by or on behalf of such person or organization.

2. The following is added to Paragraph 4. of **SECTION II – WHO IS AN INSURED**:

This paragraph does not apply to any premises owner, manager or lessor that has financial control of you.

F. BLANKET ADDITIONAL INSURED – MORTGAGEES, ASSIGNEES, SUCCESSORS OR RECEIVERS

The following is added to **SECTION II – WHO IS AN INSURED**:

Any person or organization that is a mortgagee, assignee, successor or receiver and that you have agreed in a written contract or agreement to include as an additional insured on this Coverage Part is an insured, but only with respect to its liability as mortgagee, assignee, successor or receiver for "bodily injury", "property damage" or "personal and advertising injury" that:

- a. Is "bodily injury" or "property damage" that occurs, or is "personal and advertising injury" caused by an offense that is committed, subsequent to the signing of that contract or agreement; and
- b. Arises out of the ownership, maintenance or use of the premises for which that mortgagee, assignee, successor or receiver is required under that contract or agreement to be included as an additional insured on this Coverage Part.

The insurance provided to such mortgagee, assignee, successor or receiver is subject to the following provisions:

- a. The limits of insurance provided to such mortgagee, assignee, successor or receiver will be the minimum limits that you agreed to provide in the written contract or agreement, or the limits shown in the Declarations, whichever are less.
- b. The insurance provided to such person or organization does not apply to:
 - (1) Any "bodily injury" or "property damage" that occurs, or any "personal and advertising injury" caused by an offense that is committed, after such contract or agreement is no longer in effect; or
 - (2) Any "bodily injury", "property damage" or "personal and advertising injury" arising out of any structural alterations, new construction or demolition operations performed by or on behalf of such mortgagee, assignee, successor or receiver.

G. BLANKET ADDITIONAL INSURED – GOVERNMENTAL ENTITIES – PERMITS OR AUTHORIZATIONS RELATING TO PREMISES

The following is added to **SECTION II – WHO IS AN INSURED**:

Any governmental entity that has issued a permit or authorization with respect to premises owned or occupied by, or rented or loaned to, you and that you are required by any ordinance, law, building code or written contract or agreement to include as an additional insured on this Coverage Part is an insured, but only with respect to liability for "bodily injury", "property damage" or "personal and advertising injury" arising out of the existence, ownership, use, maintenance, repair, construction, erection or removal of any of the following for which that governmental entity has issued such permit or authorization: advertising signs, awnings,

COMMERCIAL GENERAL LIABILITY

canopies, cellar entrances, coal holes, driveways, manholes, marquees, hoist away openings, sidewalk vaults, elevators, street banners or decorations.

H. BLANKET ADDITIONAL INSURED – GOVERNMENTAL ENTITIES – PERMITS OR AUTHORIZATIONS RELATING TO OPERATIONS

The following is added to **SECTION II – WHO IS AN INSURED**:

Any governmental entity that has issued a permit or authorization with respect to operations performed by you or on your behalf and that you are required by any ordinance, law, building code or written contract or agreement to include as an additional insured on this Coverage Part is an insured, but only with respect to liability for "bodily injury", "property damage" or "personal and advertising injury" arising out of such operations.

The insurance provided to such governmental entity does not apply to:

- a. Any "bodily injury", "property damage" or "personal and advertising injury" arising out of operations performed for the governmental entity; or
- b. Any "bodily injury" or "property damage" included in the "products-completed operations hazard".

I. BLANKET ADDITIONAL INSURED – GRANTORS OF FRANCHISES

The following is added to **SECTION II – WHO IS AN INSURED**:

Any person or organization that grants a franchise to you is an insured, but only with respect to liability for "bodily injury", "property damage" or "personal and advertising injury" arising out of your operations in the franchise granted by that person or organization.

If a written contract or agreement exists between you and such additional insured, the limits of insurance provided to such insured will be the minimum limits that you agreed to provide in the written contract or agreement, or the limits shown in the Declarations, whichever are less.

J. INCIDENTAL MEDICAL MALPRACTICE

1. The following replaces Paragraph b. of the definition of "occurrence" in the **DEFINITIONS** Section:
 - b. An act or omission committed in providing or failing to provide "incidental

medical services", first aid or "Good Samaritan services" to a person, unless you are in the business or occupation of providing professional health care services.

2. The following replaces the last paragraph of Paragraph 2.a.(1) of **SECTION II – WHO IS AN INSURED**:

Unless you are in the business or occupation of providing professional health care services, Paragraphs (1)(a), (b), (c) and (d) above do not apply to "bodily injury" arising out of providing or failing to provide:

- (a) "Incidental medical services" by any of your "employees" who is a nurse, nurse assistant, emergency medical technician, paramedic, athletic trainer, audiologist, dietician, nutritionist, occupational therapist or occupational therapy assistant, physical therapist or speech-language pathologist; or
- (b) First aid or "Good Samaritan services" by any of your "employees" or "volunteer workers", other than an employed or volunteer doctor. Any such "employees" or "volunteer workers" providing or failing to provide first aid or "Good Samaritan services" during their work hours for you will be deemed to be acting within the scope of their employment by you or performing duties related to the conduct of your business.

3. The following replaces the last sentence of Paragraph 5. of **SECTION III – LIMITS OF INSURANCE**:

For the purposes of determining the applicable Each Occurrence Limit, all related acts or omissions committed in providing or failing to provide "incidental medical services", first aid or "Good Samaritan services" to any one person will be deemed to be one "occurrence".

4. The following exclusion is added to Paragraph 2., **Exclusions**, of **SECTION I – COVERAGES – COVERAGE A – BODILY INJURY AND PROPERTY DAMAGE LIABILITY**:

Sale Of Pharmaceuticals

"Bodily injury" or "property damage" arising out of the violation of a penal statute or ordinance relating to the sale of pharmaceuticals committed by, or with the knowledge or consent of, the insured.

COMMERCIAL GENERAL LIABILITY

5. The following is added to the **DEFINITIONS** Section:

"Incidental medical services" means:

- a. Medical, surgical, dental, laboratory, x-ray or nursing service or treatment, advice or instruction, or the related furnishing of food or beverages; or
- b. The furnishing or dispensing of drugs or medical, dental, or surgical supplies or appliances.

6. The following is added to Paragraph 4.b., **Excess Insurance**, of **SECTION IV – COMMERCIAL GENERAL LIABILITY CONDITIONS**:

This insurance is excess over any valid and collectible other insurance, whether primary, excess, contingent or on any other basis, that is available to any of your "employees" for "bodily injury" that arises out of providing or failing to provide "incidental medical services" to any person to the extent not

subject to Paragraph 2.a.(1) of Section II – Who Is An Insured.

K. **BLANKET WAIVER OF SUBROGATION**

The following is added to Paragraph 8., **Transfer Of Rights Of Recovery Against Others To Us**, of **SECTION IV – COMMERCIAL GENERAL LIABILITY CONDITIONS**:

If the insured has agreed in a contract or agreement to waive that insured's right of recovery against any person or organization, we waive our right of recovery against such person or organization, but only for payments we make because of:

- a. "Bodily injury" or "property damage" that occurs; or
- b. "Personal and advertising injury" caused by an offense that is committed;

subsequent to the execution of the contract or agreement.



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

4/30/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
Lemme, A Division of EPIC
111 West Campbell Street
4th Floor
Arlington Heights IL 60005

CONTACT NAME: Nadine Daniels

PHONE (A/C, No, Ext): 847-385-6800

FAX (A/C, No):

E-MAIL ADDRESS: PSGCerts@lemme.com

INSURER(S) AFFORDING COVERAGE

NAIC #

INSURER A: Liberty Surplus Insurance and Various

INSURER B:

INSURER C:

INSURER D:

INSURER E:

INSURER F:

INSURED
Eide Bailly LLP
4310 17th Ave. S.
Fargo ND 58103

COVERAGES

CERTIFICATE NUMBER: 948831228

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY					
	CLAIMS-MADE					EACH OCCURRENCE \$
						DAMAGE TO RENTED PREMISES (Ea occurrence) \$
						MED EXP (Any one person) \$
						PERSONAL & ADV INJURY \$
						GENERAL AGGREGATE \$
						PRODUCTS - COMP.OP AGG \$
						\$
	AUTOMOBILE LIABILITY					
	ANY AUTO					COMBINED SINGLE LIMIT (Ea accident) \$
	OWNED AUTOS ONLY	SCHEDULED AUTOS				BODILY INJURY (Per person) \$
	HIRED AUTOS ONLY	NON-OWNED AUTOS ONLY				BODILY INJURY (Per accident) \$
						PROPERTY DAMAGE (Per accident) \$
						\$
	UMBRELLA LIAB	OCCUR				EACH OCCURRENCE \$
	EXCESS LIAB	CLAIMS-MADE				AGGREGATE \$
						\$
	DED RETENTION \$					\$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY					
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	Y/N				PER STATUTE OTH-ER
	If yes, describe under DESCRIPTION OF OPERATIONS below					E.L. EACH ACCIDENT \$
						E.L. DISEASE - EA EMPLOYEE \$
						E.L. DISEASE - POLICY LIMIT \$
A	Cyber Liability		EO5CABGU2A008	5/1/2024	5/1/2025	Each Claim Aggregate \$1,000,000 \$2,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER

County of Solano
675 Texas Street, Suite 2800
Fairfield CA 94533

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

4/30/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

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PRODUCER
Lemme, A Division of EPIC
111 West Campbell Street
4th Floor
Arlington Heights IL 60005

CONTACT NAME: Nadine Daniels

PHONE (A/C No. Ext.): 847-385-6800

FAX (A/C No.):

E-MAIL ADDRESS: PSGCerts@lemme.com

INSURER(S) AFFORDING COVERAGE

NAIC #

INSURER A: Liberty Surplus Insurance and Various

INSURER B:

INSURER C:

INSURER D:

INSURER E:

INSURER F:

INSURED
Eide Bailly LLP
4310 17th Ave. S.
Fargo ND 58103

COVERAGES

CERTIFICATE NUMBER: 1631610120

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD WYD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	COMMERCIAL GENERAL LIABILITY					EACH OCCURRENCE
	CLAIMS-MADE					DAMAGE TO RENTED PREMISES (Ea occurrence)
						MED EXP (Any one person)
						PERSONAL & ADV INJURY
	GEN'L AGGREGATE LIMIT APPLIES PER					GENERAL AGGREGATE
	POLICY	PRO-JECT				PRODUCTS - COMP/OP AGG
	OTHER					
	AUTOMOBILE LIABILITY					COMBINED SINGLE LIMIT (Ea accident)
	ANY AUTO					BODILY INJURY (Per person)
	OWNED AUTOS ONLY	SCHEDULED AUTOS				BODILY INJURY (Per accident)
	HIRED AUTOS ONLY	NON OWNED AUTOS ONLY				PROPERTY DAMAGE (Per accident)
	UMBRELLA LIAB	OCCUR				EACH OCCURRENCE
	EXCESS LIAB	CLAIMS-MADE				AGGREGATE
	DED	RETENTION \$				
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY	Y/N				PER STATUTE
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	N/A				OTH-ER
	If yes, describe under DESCRIPTION OF OPERATIONS below					E.L. EACH ACCIDENT
						E.L. DISEASE - EA EMPLOYEE
						E.L. DISEASE - POLICY LIMIT
A	Cyber Liability		EO5CABGU2A008	5/1/2024	5/1/2025	Each Claim Aggregate
						\$1,000,000 \$2,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER

County of Solano
675 Texas Street, Suite 2800
Fairfield CA 94533

RECEIVED
MAY - 6 2024
COUNTY AUDITOR

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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Eide Bailly Contract

Final Audit Report

2025-03-31

Created:	2025-03-31
By:	Christina Mota (CMMota@SolanoCounty.gov)
Status:	Signed
Transaction ID:	CBJCHBCAABAA-bocnR3lelozI9TmUQ6rkm79DW-hufD7

"Eide Bailly Contract" History

-  Document created by Christina Mota (CMMota@SolanoCounty.gov)
2025-03-31 - 4:15:27 PM GMT
-  Document emailed to Janine Harris (jmharris@solanocounty.gov) for signature
2025-03-31 - 4:21:15 PM GMT
-  Email viewed by Janine Harris (jmharris@solanocounty.gov)
2025-03-31 - 4:21:28 PM GMT
-  Document e-signed by Janine Harris (jmharris@solanocounty.gov)
Signature Date: 2025-03-31 - 5:26:36 PM GMT - Time Source: server
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2025-03-31 - 5:26:44 PM GMT
-  Email viewed by Kimberley Glover (KGGlover@SolanoCounty.gov)
2025-03-31 - 6:59:18 PM GMT
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Signature Date: 2025-03-31 - 6:59:47 PM GMT - Time Source: server
-  Document emailed to Cynthia Gordon (cgordon@solanocounty.gov) for signature
2025-03-31 - 6:59:52 PM GMT
-  Email viewed by Cynthia Gordon (cgordon@solanocounty.gov)
2025-03-31 - 7:09:51 PM GMT
-  Document e-signed by Cynthia Gordon (cgordon@solanocounty.gov)
Signature Date: 2025-03-31 - 7:10:25 PM GMT - Time Source: server
-  Document emailed to David Showalter (dshowalter@eidebailly.com) for signature
2025-03-31 - 7:10:30 PM GMT



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 Document emailed to Emily Combs (EACombs@SolanoCounty.gov) for signature

2025-03-31 - 10:57:33 PM GMT

 Email viewed by Emily Combs (EACombs@SolanoCounty.gov)

2025-03-31 - 11:03:30 PM GMT

 Document e-signed by Emily Combs (EACombs@SolanoCounty.gov)

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Signature Date: 2025-03-31 - 11:05:18 PM GMT - Time Source: server

 Agreement completed.

2025-03-31 - 11:05:18 PM GMT

