

County based on VTD's qualifications and experience serving other governments similar in size to Solano County. The required annual audit services are complex in nature and demand the effective application of independent technical expertise to the day-to-day County operations that impact financial records. The scope of audit services include:

- Comprehensive Annual Financial Report (CAFR)
- Management Discussion and Analysis
- Required Supplementary Information
- Combining and individual fund statements and schedules
- Schedule of Expenditures and Federal Awards (Single Audit)
- Agreed-Upon Procedures - Gann Appropriations Limit

With this contract amendment, the County and First 5 Solano will continue to benefit from the qualifications and technical expertise of VTD.

ALTERNATIVES:

The Board may choose not to extend the contract for audit services to Vavrinek, Trine, Day & Co., LLP; however, this is not recommended as the County would lose the benefits of exercising the existing option to extend contract and the County will incur additional time and costs to solicit a different external auditor in the timeframe required to meet deadlines.

OTHER AGENCY INVOLVEMENT:

County Counsel has reviewed the contract amendment to ensure it meets all of the legal and contractual requirements.

VTD has assessed and expanded audit services to include First 5 Solano within the scope of work performed. First 5 Solano has reviewed the amendment and concurs.

CAO RECOMMENDATION:

APPROVE DEPARTMENTAL RECOMMENDATION