



**MEMORANDUM  
OFFICE OF THE  
AUDITOR-CONTROLLER  
COUNTY OF PLACER**

**TO:** Honorable Board of Supervisors  
**FROM:** Andrew C. Sisk, Auditor-Controller  
**DATE:** April 8, 2014  
**SUBJECT:** RFP No. 10322, Countywide Audit Services – Award Contract Recommendation

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**ACTION REQUESTED**

1. Approve the award of competitive Request for Proposals No. 10322 to Vavrinek, Trine, Day & Co., LLP for auditing services in the amount of not to exceed \$592,194 through FY2016-17. The three-year contract is funded by various County and local agency funds at no additional net county cost.
2. Authorize the Auditor-Controller to sign the resulting contract upon approval by County Counsel and Risk Management, and change orders on an as-needed basis up to a maximum aggregate amount of 10% of the original contract amount.

**BACKGROUND**

At the request of the Placer County Auditor-Controller, RFP No. 10322 solicited proposals from qualified firms to perform the annual Countywide audits for the Placer County Auditor-Controller, in accordance with auditing standards generally accepted in the United States of America and as included in the *Statements of Auditing Standards*, published by the American Institute of Certified Public Accountants, *Government Auditing Standards*, published by the Comptroller General of the United States, Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments and Non-Profit Institutions*, California Government Code Section 25250, California Penal Code Section 925, and other applicable laws and regulations as stated in the request for proposal.

Notices were mailed to Twenty-five (25) auditing firms. Four (4) proposals were submitted by the advertised deadline. A 5-member evaluation panel representing the Auditor-Controller's Office, the County Executive Office, the Health and Human Services Department, and the Facility Services Department, reviewed the proposals, and rated each firm on their specialized experience, qualifications, familiarity with associated issues, methodology and proposed project approach. After the initial evaluation, the Two (2) top-ranked firms were invited to participate in interviews. Based on the evaluation of their interviews Vavrinek, Trine, Day & Co., LLP received the highest rank and is recommended to be the County's new audit firm. The Auditor-

Controller, with assistance from County Counsel and Risk Management, is negotiating the terms and conditions of the countywide audit services contract with Vavrinek, Trine, Day and Co., LLP. Your Board's approval is required to authorize the execution of the contract for a three (3) year period with options to renew for two (2) additional one (1) year periods, with a not-to-exceed of five (5) consecutive years. The initial contract period will be from the date of award through June 30, 2017.

**FISCAL IMPACT**

The initial contractual commitment resulting from this recommendation will total \$191,750 in FY 2014-15, \$197,263 in FY2015-16, \$203,181 in FY2016-17 for a not to exceed total of \$592,194. The Auditor-Controller's Office is adequately funded for these ongoing services and will be reimbursed from various County funds and local agencies for some of the audit costs.

cc: Brett Wood, Purchasing Manager