



COUNTY OF SAN MATEO
Inter-Departmental Correspondence
Controller



Date: August 10, 2015
Board Meeting Date: September 1, 2015
Special Notice / Hearing: None
Vote Required: Majority

To: Honorable Board of Supervisors

From: Juan Raigoza, Controller

Subject: Amendment to the Agreement with Rodney Craig Goodman Jr., CPA.

RECOMMENDATION:

Adopt a resolution authorizing an amendment to the agreement with Rodney Craig Goodman Jr. CPA, for the purpose of providing accounting and financial reporting services extending the term through February 28, 2016, and increasing the contract amount to an amount not to exceed \$215,000.

BACKGROUND:

Each year, the County is responsible for preparing and publishing the Comprehensive Annual Financial Report (CAFR) and the Popular Annual Financial Report (PAFR). These financial reports include financial activities of several blended and discreetly presented component units of the County such as San Mateo County Joint Powers Financing Authority, San Mateo County Housing Authority, In-Home Supportive Services Public Authority, and numerous special districts including County Services Areas, Sewer and Sanitation, Flood Control, Lighting, and other special districts.

Preparation of these financial reports requires highly technical knowledge of government accounting standards and procedures, and familiarity with County's general operations and hospital specific accounting practices. The staff responsible for preparation of such financial reports in prior years recently left the Controller's Office. Due to reporting deadlines, the complexity of financial reporting, and difficulties in finding a qualified replacement employee, it is in the best interest of the County to obtain external assistance for these services.

DISCUSSION:

A Request for Proposal (RFP) was issued to seek proposals for accounting and financial reporting services in June 2015. Five proposals were received in response to the RFP (RFP matrix is attached to the Board transmittal as Attachment A). After reviewing the proposals and considering the aggressive timeline of deliverables, the

County will be best served by amending the existing contract with Rodney Craig Goodman Jr., CPA.

The Contractor is experienced in preparing Government Finance Officers Association (GFOA) Award-winning CAFRs. The Contractor's extensive experience with preparing CAFRs for various California counties will enable the County to meet its financial reporting requirements on a timely schedule while adhering to the highest standards in government accounting and financial reporting.

The County entered into an agreement with Rodney Craig Goodman Jr., CPA (referred as "Contractor" hereafter) on June 15, 2015 for separate accounting services including the preparation of the Joint Power Financing Authority (JPFA) financial statement for an amount not to exceed Eighty Thousand dollars (\$80,000). The agreement governing those services is set to expire on August 10, 2015. The Controller's Office proposes to amend this agreement to encompass the additional accounting and financial reporting services, extend the expiration date through February 28, 2016, and increase the total contract amount by One Hundred Thirty-Five Thousand dollars (\$135,000) to an amount not to exceed \$215,000. Exhibit "A" of the original agreement will be replaced with an Amended Exhibit "A" to include additional services and deliverables.

The Controller's Office also requests the Board give authority to the Controller or his/her designee to execute subsequent amendments to the Agreement which do not exceed an aggregate of \$25,000.

County Counsel has reviewed and approved the resolution and the amendment as to form. Risk Management has reviewed and approved the insurance requirements and the amendment as to form.

Approval of this amendment contributes to the Shared Vision 2025 outcome of a Collaborative Community by providing the citizens access to County's financial health through easy to read financial reports.

PERFORMANCE MEASURE(S):

Measure	FY 2014-15 Actual	FY 2015-16 Projected
Percent of CAFR issued with unqualified opinion and receive GFOA Award of Excellence	100%	100%

FISCAL IMPACT:

The term of this amendment is from June 15, 2015 to February 28, 2016. Of the \$135,000 increase, \$95,000 will be provided with Non-Departmental Reserves and the balance will be covered by salary savings within the Controller's Office Budget. The additional funds will be appropriated in the FY 2015-16 Adopted Budget as a September Revision.

Attachment A

Request for Proposals – Matrix

1	Where was the RFP advertised?	Public Purchase and Controller's Office Websites
2	In addition to any advertisement, list others to whom the RFP announcement was sent:	Gallina, Rodney Craig Goodman Jr., CPA, Holland CPA, Kevin Harper CPA, Nigro & Nigro CPA, Protiviti, and Vavrinek, Trine, Day & Company, LLP
3	State the total number of RFP's sent to prospective proposers:	None. Bidders were asked and provided a link to obtain/download RFP file from County's website.
4	How many proposals did you receive?	Five
5	List in alphabetical order the names of the proposers (or finalists, if applicable) and the location:	Badawi & Associates, Brown Armstrong CPA, Collins Accountancy Company, JJACPA, Inc., and Rodney Craig Goodman Jr., CPA