



COUNTY OF SAN MATEO
Inter-Departmental Correspondence
Health System



Date: October 29, 2012
Board Meeting Date: December 11, 2011
Special Notice / Hearing: None
Vote Required: Majority

To: Honorable Board of Supervisors

From: Jean S. Fraser, Chief, Health System
Lisa Mancini, Director, Aging and Adult Services

Subject: Agreement with Daniel T. Kresteller, Certified Public Accountant

RECOMMENDATION:

Adopt a Resolution authorizing an agreement with Daniel T. Kresteller, Certified Public Accountant for the provision of certified public accountant/tax preparer services for the term of January 1, 2013 through December 31, 2013, in an amount not to exceed \$125,000

BACKGROUND:

Aging and Adult Services (AAS) serves frail elderly, physically disabled and mentally disabled residents who are substantially unable to provide for their own personal needs of health, food, clothing or shelter and/or are unable to manage their financial resources or resist fraud or undue influence. The Public Guardian (PG) program, acting under the authority and direction of the Superior Court, may be appointed for the person, for the estate or for both. The general duties of a Conservator of the person include arranging for the person's care and protection, deciding where a person will live, and making arrangements for health care, meals, clothing, personal care, and transportation. The general duties of a Conservator of the estate include managing the person's finances, marshaling and protecting assets, collecting all income due to the person, paying all just debts, making investments as appropriate, preparing and filing taxes and representing or arranging representation in all legal matters.

AAS also serves the public by investigating and administering the estates of persons who die without a will or without an appropriate person willing to act as administrator through the Public Administrator (PA) program. The PA's primary duties are to protect the decedent's property from waste, loss or theft; make appropriate burial arrangements; conduct thorough investigations to discover all assets; liquidate assets at public sale or distribute assets to heirs; pay the decedent's bills and taxes; locate

persons entitled to inherit from the estate and ensure that these heirs receive the inheritance. The PA also acts under the authority of the Superior Court.

In 2010, AAS conducted a Request for Proposals (RFP) for certified public accountant/tax preparer services for the term 2011-2013. Two public notices were published and 247 letters were sent to potential candidates. Two proposals were submitted. Mr. Kresteller's proposal was recommended by the evaluation committee. Mr. Kresteller is a Certified Public Accountant with a Master of Science in Taxation. AAS has been contracting with Mr. Kresteller on an annual basis since January 1, 2011.

DISCUSSION:

Approval of this agreement would allow AAS to continue to provide services for the clients and estates of the PG and PA programs. These services are vital for accurate and timely processing of tax returns. Returns can vary from simple individual returns to much more complex estate, partnership or corporate returns that require extensive research, itemization, and inventories.

AAS requests your Board to authorize the Chief of the Health System or designee to execute contract amendments which modify the funding amount by no more than \$25,000 (in aggregate), and/or modify the contract term and/or services so long as the modified term or services is/are within the current or revised fiscal provisions.

The agreement and Resolution have been reviewed and approved by County Counsel as to form. The Contractor has assured compliance with the County's contractor Employee Jury Service Ordinance, as well as all other contract provisions that are required by County ordinance and administrative memoranda, including but not limited to insurance, hold harmless, non-discrimination and equal benefits.

This agreement contributes to the Shared Vision 2025 outcome of a Healthy Community by allowing AAS to provide professional certified public accountant/tax preparer services to the clients of the PG/PA. It is anticipated that 100% of PG/PA tax returns will be filed on time.

PERFORMANCE MEASURES:

Measure	FY 2011-12 Actual	FY 2012-13 Projected
Number of PG/PA returns completed	93	150
Percent of PG/PA returns since July 11, 2012, filed on time	100%	100%

FISCAL IMPACT:

The term of the agreement is January 1, 2013 through December 31, 2013. The maximum fiscal obligation is \$125,000. These funds are included in the AAS FY 2012-13 Adopted budget and will be included in the AAS Recommended FY 2013-14 Budget. Fees are paid through clients' assets. There is no Net County Cost.