

## RESOLUTION NO. .

BOARD OF SUPERVISORS, COUNTY OF SAN MATEO, STATE OF CALIFORNIA

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**RESOLUTION AUTHORIZING AN AGREEMENT WITH KEVIN W. HARPER CPA & ASSOCIATES TO PROVIDE AUDIT COMPLIANCE, SUBRECIPIENT MONITORING AND CONSULTATION SERVICES, FOR THE TERM OF OCTOBER 1, 2015 THROUGH JUNE 30, 2018, IN AN AMOUNT NOT TO EXCEED \$500,000**

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**RESOLVED**, by the Board of Supervisors of the County of San Mateo, State of California, that

**WHEREAS**, the Single Audit Act of 1984 established requirements for audits of states, local governments, and Indian tribal governments that administer Federal financial assistance programs; and

**WHEREAS**, the Office of Management and Budget (OMB) is responsible for the audits of state and local governments and provides implementing guidance of such audits; and

**WHEREAS**, on December 26, 2013, OMB Circular A-133, the official guide to audit requirements established in the Single Audit Act of 1984 was superseded by the issuance of 2 CFR part 200, subpart F, referred to as the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, also known as the “Super Circular”; and

**WHEREAS**, the Super Circular is applicable to federal awards made on or after December 26, 2014, and the intention of these new requirements is to improve the effectiveness and efficiency of Federal financial assistance; and

**WHEREAS**, changes within the Super Circular include an increased audit threshold for sub-recipients audited in fiscal years beginning on or after December 26, 2014 as well as revisions to major program determination processes, which among other things, will impact how subrecipients who receive federal awards are being monitored; and

**WHEREAS**, through this Agreement, Kevin W. Harper CPA & Associates will assist the Human Services Agency (HSA) in reviewing its subrecipient monitoring policies, procedures and internal controls to prepare for the changes embodied in the Super Circular; and

**WHEREAS**, this Agreement has been presented to this Board of Supervisors for its consideration and acceptance an Agreement whereby Kevin W. Harper CPA & Associates shall provide Audit Compliance, Subrecipient Monitoring and Consultation Services to the HS A for the term of October 1, 2015 through June 30, 2018, for a maximum obligation of \$ 500,000; and

**WHEREAS**, this Board has approved the Agreement as to both form and content and desires to enter into the Agreement.

**NOW, THEREFORE, IT IS HEREBY DETERMINED AND ORDERED** that the President of this Board of Supervisors be and is hereby authorized and directed to execute said Agreement for and on behalf of the County of San Mateo, and the Clerk of this Board shall attest the President's signature thereto.

**BE IT FURTHER RESOLVED** that the Director of the Human Services Agency or designee is authorized to execute contract amendments which modify the County's maximum fiscal obligation 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.

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