



**COUNTY OF SAN MATEO**  
Inter-Departmental Correspondence  
Health System



**Date:** December 7, 2015  
**Board Meeting Date:** January 26, 2016  
**Special Notice / Hearing:** None  
**Vote Required:** Majority

**To:** Honorable Board of Supervisors

**From:** Louise Rogers, Chief, Health System  
Lisa Mancini, Director, Aging and Adult Services

**Subject:** Amendment to the agreement with Vavrinek, Trine, Day and Co., LLP, to provide Certified Public Accounting and Tax Preparation Services

**RECOMMENDATION:**

Adopt a resolution authorizing an amendment to the agreement with Vavrinek, Trine, Day and Co., LLP, to provide Certified Public Accounting and Tax Preparation Services, increasing the amount of the agreement by \$75,000 for a new amount not to exceed \$175,000

**BACKGROUND:**

In September 2013, Aging and Adult Services (AAS) completed a Request for Proposals process for certified public accounting and tax preparation services for Public Administration (PA) and Public Guardian (PG) clients. Vavrinek, Trine, Day and Co., LLP was one of two providers awarded the contract.

In December 2014, AAS extended the term of its agreement an additional two years to conduct an additional project for PA special cases, along with tax preparation for existing PA clients, with no change in the amount of the agreement.

**DISCUSSION:**

AAS has determined that the PA special cases project is larger than originally anticipated. AAS now wishes to amend the current agreement to increase the maximum amount to account for these project costs, as well as continuing certified public accounting and tax preparation services for existing PA client cases.

The amendment and resolution have been reviewed and approved by County Counsel as to form.

The amendment to the agreement contributes to the Shared Vision 2025 outcome of a Healthy Community by ensuring that necessary tax returns are filed timely for PA client estates. It is anticipated that approximately 97% of PA cases requiring tax returns will be filed on time.

**Performance Measure(s):**

<b>Measure</b>	<b>FY 2014-15 Actual</b>	<b>FY 2015-16 Projected</b>
Number of tax returns filed on time for PA client estates.	96% 23 Clients	97% 28 Clients

**FISCAL IMPACT:**

The term of the amended agreement is January 1, 2014 through December 31, 2016. The amount is being increased by \$75,000 to a new amount not to exceed \$175,000. Fees for these services are reimbursed directly and entirely from the estate assets of PA and PG clients. As a result, there is no net county cost associated with this agreement.