



County of San Mateo

Inter-Departmental Correspondence

Department: HEALTH

File #: 21-1005

Board Meeting Date: 12/14/2021

Special Notice / Hearing: None
Vote Required: Majority

To: Honorable Board of Supervisors

From: Louise F. Rogers, Chief, San Mateo County Health
Lisa Mancini, Director, Aging and Adult Services

Subject: Agreements with Daniel T. Kresteller, CPA, and Rogers, Anderson, Malody & Scott, LLP
for Tax Services for Public Guardian and Public Administrator Clients

RECOMMENDATION:

Adopt a resolution authorizing agreements with: 1) Daniel T. Kresteller, CPA; and 2) Rogers, Anderson, Malody & Scott, LLP to provide tax preparation services for Public Guardian and Public Administrator programs, for the term of January 1, 2022 through December 31, 2024, in an aggregate amount for both agreements not to exceed \$600,000.

BACKGROUND:

Aging and Adult Services (AAS) operates the Public Guardian (PG) program, which acts under the authority of the Superior Court to manage the estates of conserved individuals who are deemed by the court to be unable to care for themselves. AAS also operates the Public Administrator (PA) program, which is regularly appointed by the Superior Court to administer the estates of deceased County residents when there is no one available to take on this responsibility. Tax preparation services are necessary for PG clients and PA decedents' estates.

DISCUSSION:

AAS has contracted with Daniel T. Kresteller, CPA since 2003 to provide tax preparation services for PG and PA clients and is satisfied with his performance. In October 2021, AAS conducted a Request for Proposals (RFP) and received proposals from three potential contractors. AAS selected Daniel T. Kresteller, CPA and Rogers, Anderson, Malody & Scott, LLP as awardees. Rogers, Anderson, Malody & Scott, LLP is a new contractor for San Mateo County; they currently provide PG and PA tax return services for two other California counties.

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

County Health also requests your Board to authorize the Chief of San Mateo County Health or the Chief's designee to execute contract amendments that modify the County's maximum fiscal obligation by no more than \$25,000 and/or modify the contract term and services so long as the modified term or services is/are within the current or revised fiscal provisions.

It is anticipated that PG and PA clients' tax returns will be completed on time with 100% accuracy.

PERFORMANCE MEASURE:

Measure	FY 2021-22 Estimated	FY 2022-23 Projected
Percentage of PG and PA clients' tax returns completed on time with 100% accuracy	100%	100%

FISCAL IMPACT:

The term of these agreements is January 1, 2022, through December 31, 2024. The maximum fiscal obligation for each agreement is \$300,000 for a total maximum amount not to exceed \$600,000 in aggregate for the two-year term. Payments will be made from PG client accounts and PA estates. There is No Net County Cost associated with this agreement.

ATTACHMENT:

RFP Matrix