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MARC GONZALES
DIRECTOR

DEPARTMENT OF FINANCE

PUBLIC SERVICES BUILDING
2051 KAEN ROAD | OREGON CITY, OR 97045

April 16, 2015

Board of County Commissioners
Clackamas County

Members of the Board:

Approval of Amendment No. 10 to the Contract Documents with
Moss Adams LLP for Annual Audit Services.

Purpose/Outcome	Amendment No.10 is for a contract with Moss Adams, LLP for annual audit services.
Dollar Amount and Fiscal Impact	The Contract is increased \$61,835 for 2015 audit services and actual fees incurred for work performed for the 6/30/2014 County A-133 Audit. This amended amount is budgeted in the proposed 2015-2016 budget and the expenditures for the previous audit are covered by appropriations in 2014-2015 budget.
Funding Source	County General Fund
Safety Impact	None
Duration	Effective April 15 th and terminates on April 30, 2016.
Previous Board Action/Review	The original contract was approved by the Board of County Commissioners on June 16, 2011 – BCC Approval# 061611IVB4
Contact Person	Christa Bosserman Wolfe, Audit Manager 503-742-5407

BACKGROUND: Moss Adams, LLP currently provides annual audit services for the County and all component units which also includes the County's A-133 audit. This is for the 4th and final year of renewals available under the terms of the existing contract.

Amendment No. 10 extends the contract through April 30, 2016 and adds appropriate funding to cover the extension.

This contract has been reviewed and approved by County Counsel.

RECOMMENDATION: Staff respectfully recommends the Board of County Commissioners approve this Amendment No.10 to a Professional, Technical, and Consultant Service Contract with Moss Adams LLP for Annual Audit Services.

Respectfully submitted,

Marc Gonzales, Finance Director
Finance Department

**AMENDMENT #10 TO THE CONTRACT DOCUMENTS WITH MOSS ADAMS LLP FOR
ANNUAL AUDIT SERVICES**

This Amendment #10, when signed by Moss Adams LLP ("Contractor") and Clackamas County will become part of the contract documents, superseding the original to the applicable extent indicated. This Amendment complies with Local Contract Review Board Rules.

WHEREAS, the Contractor and County entered into those certain contract documents for the provision of services dated June 16, 2011 (BCC approval #061611IVB4) as may be amended ("Contract");

WHEREAS, the Contractor and County desire to amend the Contract pursuant to this Amendment; and

NOW, THEREFORE, the County and Contractor hereby agree that the Contracts are amended as follows:

SECTION I, COMPENSATION

Renew the contract through April 30, 2016 for the Audit of the 2014-2015 fiscal year. This is the fourth (4th) and last of four renewals available under the terms of the contract.

The total not to exceed value of this contract shall not exceed \$411,125 (Original contract \$320,000 + Amendment #5, \$5,000 + Amendment 8, \$18,000 + Amendment 9, \$6,290 + Amendment #10 \$61,835)

SECTION I. COMPENSATION:

Original Contract	\$320,000
Amendment #1	Renewal #1 and FY 11/12 Scope of Work
Amendment #2	\$ 9,000 **
Amendment #3	\$ 8,800 **
Amendment #4	\$ 18,000**
Amendment # 5	\$ 5,000
	Renewal #2 and FY 12/13 Scope of Work
Amendment #6	Additional renewals
Amendment #7	\$ 9,450***
Amendment #8	\$ 18,000
Amendment #9	\$ 6,290
	Renewal #3 and FY 13/14 Scope of Work
Amendment #10	\$ 61,835
	<u>Renewal #4 and FY 14/15 Scope of Work</u>
Total contract value	\$411,125

** changes specific to the FY 2011/2012 audit period, the work is not included in subsequent scopes of work; the work did not affect renewal value of the contract

***changes specific to the 2012/2013 audit period, the work is not included in the subsequent scope or renewal value

SECTION II. SERVICES TO BE PROVIDED:

Add Revised Attachment A, 2014-2015 Scope of Work dated March 2, 2015

Except as set forth herein, the County and the Contractor ratify the remainder of the Contract and affirm that no other changes are made hereby.

MOSS ADAMS LLP
975 Oak Street
Eugene, OR 97401

CLACKAMAS COUNTY
BOARD OF COMMISSIONERS

LLP WASHINGTON
Entity Type / State of Formation

Chair

James C. Lanzacuta
Authorized Signature

Recording Secretary

JAMES C. LANZACUTA, PARTNER
Name, Title

Date

3/26/15
Date

REVIEWED AS TO FORM

541-686-1040
Telephone Number

712938-81
Oregon Business Registry #


County Counsel

2015 Proposed Audit Fees - Clackamas County March 3, 2015

		[A]	[B]		[C], [D]
	2014 Base Fee	Three Additional Major Programs Tested Due to High Risk in 2014	No Reliance Gained From Common Controls in 2014	2014 Base Fee Expanded for Single Audit	2015 Base Fee
HACC	\$ 40,170			\$ 40,170	\$ 41,375
WES	32,960			32,960	\$ 33,949
County CAFR	132,990			132,990	\$ 136,980
County A-133	89,610	22,860	27,000	139,470	\$ 143,654
NCPRD	22,660			22,660	\$ 23,340
CCDA	18,540			18,540	\$ 19,096
SD5	3,090			3,090	\$ 3,183
ELED	3,090			3,090	\$ 3,183
EXT4H	3,090			3,090	\$ 3,183
LIBSD	3,090			3,090	\$ 3,183
	\$ 349,290	\$ 22,860	\$ 27,000	\$ 399,150	\$ 411,125

Explanation for fee increase:

[A] We were unable to rely on the County's common controls in the 2014 single audit, and this resulted in significantly more time. We do not anticipate reliance on common controls for 2015, and we will plan on additional time needed for the 2015 single audit.

[B] The County's single audit required testing of 12 major programs. The County's single audit is anticipated to require up to 12 major programs for 2015. The 2015 single audit fee will plan on testing 12 major programs. Should less major programs require testing once the final SEFA is audited, we will reduce the single audit fee by \$11,500 for each major program reducing the total number of major programs from 12.

[C] 2015 fees are increased by 3% to keep up with the inflation of our new hire salaries (3% this past year).

[D] If more than 12 major programs require testing for the single audit, the fee for each additional major program is \$11,500/program.