

Administering Agency: Nevada County Auditor-Controller

Contract No. PESQ4522

Contract Description: **Review of Fire Safe Council contracts processes, controls, and procedures**
PROFESSIONAL SERVICES CONTRACT

THIS PROFESSIONAL SERVICES CONTRACT ("Contract") is made at Nevada City, California, as of July 15, 2022 by and between the County of Nevada, ("County"), and CliftonLarsonAllen LLP (CLA) ("Contractor") (together, "Parties", individual "Party"), who agree as follows:

1. **Services** Subject to the terms and conditions set forth in this Contract, Contractor shall provide the services described in Exhibit A. Contractor shall provide said services at the time, place, and in the manner specified in Exhibit A.
2. **Payment** County shall pay Contractor for services rendered pursuant to this Contract at the time and in the amount set forth in Exhibit B. The payments specified in Exhibit B shall be the only payment made to Contractor for services rendered pursuant to this Contract. Contractor shall submit all billings for said services to County in the manner specified in Exhibit B; or, if no manner be specified in Exhibit B, then according to the usual and customary procedures which Contractor uses for billing clients similar to County. **The amount of the contract shall not exceed Forty Thousand Dollars (\$40,000.00).**
3. **Term** This Contract shall commence on July 15, 2022. All services required to be provided by this Contract shall be completed and ready for acceptance no later than the **Contract Termination Date** of: June 30, 2023.
4. **Facilities, Equipment and Other Materials** Contractor shall, at its sole cost and expense, furnish all facilities, equipment, and other materials which may be required for furnishing services pursuant to this Contract.
5. **Exhibits** All exhibits referred to herein and attached hereto are incorporated herein by this reference.
6. **Electronic Signatures** The Parties acknowledge and agree that this Contract may be executed by electronic signature, which shall be considered as an original signature for all purposes and shall have the same force and effect as an original signature. Without limitation, "electronic signature" shall include faxed or emailed versions of an original signature or electronically scanned and transmitted versions (e.g., via pdf) of an original signature.
7. **Time for Performance** Time is of the essence. Failure of Contractor to perform any services within the time limits set forth in Exhibit A, or elsewhere in this Contract, shall constitute material breach of this contract. Contractor shall devote such time to the performance of services pursuant to this Contract as may be reasonably necessary for the satisfactory performance of Contractor's obligations pursuant to this Contract. Neither Party shall be considered in default of this Contract to the extent performance is prevented or delayed by any cause, present or future, which is beyond the reasonable control of the Party.

8. **Liquidated Damages**

Liquidated Damages are presented as an estimate of an intangible loss to the County. It is a provision that allows for the payment of a specified sum should Contractor be in breach of contract. Liquidated Damages shall apply shall not apply to this contract. Liquidated Damages applicable to this contract are incorporated in Exhibit E, attached hereto.

9. **Relationship of Parties**

9.1. **Independent Contractor**

In providing services herein, Contractor, and the agents and employees thereof, shall work in an independent capacity and as an independent contractor and not as agents or employees of County. Contractor acknowledges that it customarily engages independently in the trade, occupation, or business as that involved in the work required herein. Further, the Parties agree that Contractor shall perform the work required herein free from the control and direction of County, and that the nature of the work is outside the usual course of County's business. In performing the work required herein, Contractor shall not be entitled to any employment benefits, Workers' Compensation, or other programs afforded to County employees. Contractor shall hold County harmless and indemnify County against such claim by its agents or employees. County makes no representation as to the effect of this independent contractor relationship on Contractor's previously earned California Public Employees Retirement System ("CalPERS") retirement benefits, if any, and Contractor specifically assumes the responsibility for making such determination. Contractor shall be responsible for all reports and obligations including but not limited to: social security taxes, income tax withholding, unemployment insurance, disability insurance, workers' compensation and other applicable federal and state taxes.

9.2. **No Agent Authority** Contractor shall have no power to incur any debt, obligation, or liability on behalf of County or otherwise to act on behalf of County as an agent. Neither County nor any of its agents shall have control over the conduct of Contractor or any of Contractor's employees, except as set forth in this Contract. Contractor shall not represent that it is, or that any of its agents or employees are, in any manner employees of County.

9.3. **Indemnification of CalPERS Determination** In the event that Contractor or any employee, agent, or subcontractor of Contractor providing service under this Contract is determined by a court of competent jurisdiction or CalPERS to be eligible for enrollment in CalPERS as an employee of County, Contractor shall indemnify, defend, and hold harmless County for all payments on behalf of Contractor or its employees, agents, or subcontractors, as well as for the payment of any penalties and interest on such contributions, which would otherwise be the responsibility of County.

10. **Assignment and Subcontracting** Except as specifically provided herein, the rights, responsibilities, duties and services to be performed under this Contract are personal to Contractor and may not be transferred, subcontracted, or assigned without the prior written consent of County. Contractor shall not substitute or replace any personnel for those specifically named herein or in its proposal without the prior written consent of County.

Contractor shall cause and require each transferee, subcontractor, and assignee to comply with the insurance provisions set forth herein, to the extent such insurance provisions are required of Contractor under this Contract. Failure of Contractor to so cause and require such compliance by each transferee, subcontractor, and assignee shall constitute a material breach of this Contract, and,

in addition to any other remedy available at law or otherwise, shall serve as a basis upon which County may elect to suspend payments hereunder, or terminate this Contract, or both.

11. **Licenses, Permits, Etc.** Contractor represents and warrants to County that Contractor shall, at its sole cost and expense, obtain or keep in effect at all times during the term of this Contract, any licenses, permits, and approvals which are legally required for Contractor to practice its profession at the time the services are performed.
12. **Hold Harmless and Indemnification Contract** To the fullest extent permitted by law, each Party (the "Indemnifying Party") hereby agrees to protect, defend, indemnify, and hold the other Party (the "Indemnified Party"), its officers, agents, employees, and volunteers, free and harmless from any and all losses, claims, liens, demands, and causes of action of every kind and character to the extent resulting from the Indemnifying Party's negligent act, willful misconduct, or error or omission, including, but not limited to, the amounts of judgments, penalties, interest, court costs, legal fees, and all other expenses incurred by the Indemnified Party arising in favor of any party, including claims, liens, debts, personal injuries, death, or damages to property (including employees or property of the Indemnified Party) and without limitation, all other claims or demands of every character occurring or in any way incident to, in connection with or arising directly or indirectly out of, the Contract. The Indemnifying Party agrees to investigate, handle, respond to, provide defense for, and defend any such claims, demand, or suit at the sole expense of the Indemnifying Party, using legal counsel approved in writing by Indemnified Party. Indemnifying Party also agrees to bear all other costs and expenses related thereto, even if the claim or claims alleged are groundless, false, or fraudulent. This provision is not intended to create any cause of action in favor of any third party against either Party or to enlarge in any way either Party's liability but is intended solely to provide for indemnification of the Indemnified Party from liability for damages, or injuries to third persons or property, to the extent arising from or in connection with Indemnifying Party's performance pursuant to this Contract. This obligation is independent of, and shall not in any way be limited by, the minimum insurance obligations contained in this Contract.
13. **Standard of Performance** Contractor shall perform all services required pursuant to this Contract in the manner and according to the standards observed by a competent practitioner of the profession in which Contractor is engaged in the geographical area in which Contractor practices its profession. All products of whatsoever nature which Contractor delivers to County pursuant to this Contract shall be prepared in a substantial first class and workmanlike manner and conform to the standards or quality normally observed by a person practicing in Contractor's profession.
14. **Contractor without additional compensation** Contractor's personnel, when on County's premises and when accessing County network remotely, shall comply with County's regulations regarding security, remote access, safety and professional conduct, including but not limited to Nevada County Security Policy NCSPP-102 Nevada County External User Policy and Account Application regarding data and access security. Contractor personnel will solely utilize County's privileged access management platform for all remote access support functions, unless other methods are granted in writing by County's Chief Information Officer or his/her designee.
15. **Prevailing Wage and Apprentices** To the extent made applicable by law, performance of this Contract shall be in conformity with the provisions of California Labor Code, Division 2, Part 7, Chapter 1, commencing with section 1720 relating to prevailing wages which must be paid to workers employed on a public work as defined in Labor Code section 1720, et seq., and shall be in conformity with Title 8 of the California Code of Regulations section 200 et seq., relating to apprenticeship. Where applicable:
 - Contractor shall comply with the provisions thereof at the commencement of services to be provided herein, and thereafter during the term of this Contract. A breach of the

requirements of this section shall be deemed a material breach of this contract. Applicable prevailing wage determinations are available on the California Department of Industrial Relations website at <http://www.dir.ca.gov/OPRL/PWD>.

- Contractor and all subcontractors must comply with the requirements of Labor Code section 1771.1(a) pertaining to registration of contractors pursuant to section 1725.5. Registration and all related requirements of those sections must be maintained throughout the performance of the Contract.
- Contracts to which prevailing wage requirements apply are subject to compliance monitoring and enforcement by the Department of Industrial Relations. Contractor and each subcontractor must furnish certified payroll records to the Labor Commissioner at least monthly.
- County is required to provide notice to the Department of Industrial Relations of any public work contract subject to prevailing wages within five (5) days of award.

16. **Accessibility** It is the policy of County that all County services, programs, meetings, activities and facilities shall be accessible to all persons, and shall comply with the provisions of the Americans With Disabilities Act and Title 24, California Code of Regulations. To the extent this Contract shall call for Contractor to provide County contracted services directly to the public, Contractor shall certify that said direct services are and shall be accessible to all persons.
17. **Nondiscriminatory Employment** Contractor shall not discriminate in its employment practices because of race, religious creed, color, national origin, ancestry, physical handicap, medical condition, marital status, sex or sexual orientation, or any other legally protected category, in contravention of the California Fair Employment and Housing Act, Government Code section 12900 et seq.
18. **Drug-Free Workplace** Senate Bill 1120, (Chapter 1170, Statutes of 1990), requires recipients of State grants to maintain a "drug-free workplace". Every person or organization awarded a contract for the procurement of any property or services shall certify as required under Government Code Section 8355-8357 that it will provide a drug-free workplace.
19. **Political Activities** Contractor shall in no instance expend funds or use resources derived from this Contract on any political activities.

20. **Financial, Statistical and Contract-Related Records:**

20.1. Contractor shall maintain complete records relating to this Contract for a period of seven (7) years after the report release date or for any additional period requested by the State Controller. Said records shall include but not be limited to bids and all supporting documents, original entry books, canceled checks, receipts, invoices, payroll records including subsistence, travel and field expenses, together with a general ledger itemizing all debits and credits, and the audit documentation for this engagement. If Contractor is aware that a federal awarding agency, passthrough entity, or auditee is contesting an audit finding, Contractor will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

20.2. Contractor shall permit County to audit records of any billing or charges pursuant to this Contract as well as such related records of any business entity controlled by Contractor. Said audit may be conducted on Contractor's premises or at a location designated by County, upon fifteen (15) days notice. Contractor shall promptly refund any moneys erroneously charged and shall be liable for the costs of audit if the audit establishes an over-charge of five percent (5%) or more of the Maximum Contract Price

21. **Termination**

- A. A material breach, as defined pursuant to the terms of this Contract or otherwise, in addition to any other remedy available at law or otherwise, shall serve as a basis upon which County may elect to immediately suspend payments hereunder, or terminate this Contract, or both, without notice.
- B. If Contractor fails to timely provide in any manner the services materials and products required under this Contract, or otherwise fails to promptly comply with the terms of this Contract, or violates any ordinance, regulation or other law which applies to its performance herein, County may terminate this Contract by giving **five (5) calendar days written notice to Contractor.**
- C. Either Party may terminate this Contract for any reason, or without cause, by giving **thirty (30) calendar days written notice** to the other, which notice shall be sent by registered mail in conformity with the notice provisions, below. In the event of termination not the fault of Contractor, Contractor shall be paid for services performed to the date of termination in accordance with the terms of this Contract. Contractor shall be excused for failure to perform services herein if such performance is prevented by acts of God, strikes, labor disputes or other forces over which Contractor has no control.
- D. County, upon giving **thirty (30) calendar days written notice** to Contractor, shall have the right to terminate its obligations under this Contract at the end of any fiscal year if County or the State of California, as the case may be, does not appropriate funds sufficient to discharge County's obligations coming due under this contract.

In the event this Contract is terminated:

- 1) Contractor shall deliver copies of all writings prepared by it pursuant to this Contract. The term "writings" shall be construed to mean and include: handwriting, typewriting, printing, photostating, photographing, and every other means of recording upon any tangible thing any form of communication or representation, including letters, words, pictures, sounds, or symbols, or combinations thereof. Provided, however, that notwithstanding anything to the contrary herein, Contractor's work papers and audit documentation are its sole and exclusive property to the extent provided by applicable laws, regulations, and professional standards, and are not "writings" within the meaning of this Contract.

- 2) County shall have full ownership and control of all such writings delivered by Contractor to County pursuant to this Contract.
- 3) County shall pay Contractor the reasonable value of services rendered by Contractor to the date of termination pursuant to this Contract not to exceed the amount documented by Contractor and approved by County as work accomplished to date; provided, however, that in no event shall any payment hereunder exceed the amount of the Contract specified in Exhibit B, and further provided, however, County shall not in any manner be liable for lost profits which might have been made by Contractor had Contractor completed the services required by this Contract. In this regard, Contractor shall furnish to County such financial information as in the judgment of County is necessary to determine the reasonable value of the services rendered by Contractor. The foregoing is cumulative and does not affect any right or remedy, which County may have in law or equity.

Intellectual Property Contractor will not publish or transfer any materials produced or resulting from activities supported by this Contract without the express written consent of County. All reports, original drawings, graphics, plans, studies and other data and documents, in whatever form or format, assembled or prepared by Contractor or Contractor's subcontractors, consultants, and other agents in connection with this Contract are "works made for hire" (as defined in the Copyright Act, 17 U.S.C. Section 101 et seq., as amended) for County, and Contractor unconditionally and irrevocably transfers and assigns to County all right, title, and interest, including all copyrights and other intellectual property rights, in or to the "works made for hire." Provided, however, that notwithstanding anything to the contrary herein, Contractor's work papers and audit documentation are its sole and exclusive property to the extent provided by applicable laws, regulations, and professional standards, and are not "works made for hire" within the meaning of this Contract. Unless required by law, regulation, or professional standard, Contractor shall not publish, transfer, discuss, or disclose any of the above-described works made for hire or any information gathered, discovered, or generated in any way through this Contract, without County's prior express written consent. To the extent County provides any of its own original photographs, diagrams, plans, documents, information, reports, computer code and all recordable media together with all copyright interests thereto, to Contractor during this Contract, such information shall remain the property of County, and upon fifteen (15) days demand therefor, shall be promptly delivered to County without exception.

22. **Waiver** One or more waivers by one Party of any major or minor breach or default of any provision, term, condition, or covenant of this Contract shall not operate as a waiver of any subsequent breach or default by the other Party.
23. **Conflict of Interest** Contractor certifies that no official or employee of County, nor any business entity in which an official of County has an interest, has been employed or retained to solicit or aid in the procuring of this Contract. In addition, Contractor agrees that no such person will be employed in the performance of this Contract unless first agreed to in writing by County. This includes prior Nevada County employment in accordance with County's Personnel Code.
24. **Entirety of Contract** This Contract contains the entire Contract of County and Contractor with respect to the subject matter hereof, and no other contract, statement, or promise made by any Party, or to any employee, officer or agent of any Party, which is not contained in this Contract, shall be binding or valid.
25. **Alteration** No waiver, alteration, modification, or termination of this Contract shall be valid unless made in writing and signed by all Parties, except as expressly provided in Section 20, Termination.
26. **Governing Law and Venue** This Contract is executed and intended to be performed in the State of California, and the laws of that State shall govern its interpretation and effect. The venue for any

legal proceedings regarding this Contract shall be the County of Nevada, State of California. Each Party waives any federal court removal and/or original jurisdiction rights it may have.

27. **Compliance with Applicable Laws** Contractor and any subcontractors shall comply with any and all federal, state and local laws, codes, ordinances, rules and regulations which relate to, concern or affect the services or type of services to be provided by this Contract.
28. **Additional Contractor Responsibilities**
- A. To the extent Contractor is a mandated reporter of suspected child and/or dependent adult abuse and neglect, it shall ensure that its employees, agents, volunteers, subcontractors, and independent contractors are made aware of, understand, and comply with all reporting requirements. Contractor shall immediately notify County of any incident or condition resulting in injury, harm, or risk of harm to any child or dependent adult served under this Contract.
 - B. Contractor will immediately notify County of any active complaints, lawsuits, licensing or regulatory investigations, reports of fraud or malfeasance, or criminal investigations regarding its operations. Contractor agrees to work cooperatively with County in response to any investigation commenced by County with regard to this Contract or the clients served herein, including providing any/all records requested by County related thereto.
 - C. Contractor shall employ reasonable background check procedures on all employees, prospective employees, volunteers and consultants performing work involving direct contact with minor children or dependent adults under this Contract, including fingerprinting and criminal records checks, sexual offender registry checks, and reference checks, including both personal and professional references.
29. **Confidentiality** Contractor, its employees, agents and or subcontractors may come in contact with documents that contain information regarding matters that must be kept confidential by County, including personally identifiable patient or client information. Even information that might not be considered confidential for the usual reasons of protecting non-public records should be considered by Contractor to be confidential.

Contractor agrees to maintain confidentiality of information and records as required by applicable federal, state, and local laws, regulations and rules and recognized standards of professional practice.

Notwithstanding any other provision of this Contract, Contractor agrees to protect the confidentiality of any confidential information with which Contractor may come into contact in the process of performing its contracted services. This information includes but is not limited to all written, oral, visual and printed patient or client information, including but not limited to: names, addresses, social security numbers, date of birth, driver's license number, case numbers, services provided, social and economic conditions or circumstances, agency evaluation of personal information, and medical data.

Contractor shall not retain, copy, use, or disclose this information in any manner for any purpose that is not specifically permitted by this Contract, or otherwise required by applicable laws, regulations, or professional standards. Violation of the confidentiality of patient or client information may, at the option of County, be considered a material breach of this Contract.

30. **Notification** Any notice or demand desired or required to be given hereunder shall be in writing and deemed given when personally delivered or deposited in the mail, postage prepaid, and addressed to the Parties as follows:

COUNTY OF NEVADA:

Nevada County
Auditor-Controller Office
Address: 950 Maidu Avenue, Ste 230
City, St, Zip Nevada City, CA 95959-8600

Attn: Marcia Salter
Email: marcia.salter@nevadacountyca.gov

Phone: 530-265-1244

CONTRACTOR:

Name of firm
CliftonLarsonAllen LLP
Address 220 S 6th Street, Ste 300
City, St, Zip Minneapolis, MN 55402-1418

Attn: Folashade Abiola-Banjac
Email: Folashade.Abiola-Banjac@claconnect.com

Phone: 571-227-9542

Any notice so delivered personally shall be deemed to be received on the date of delivery, and any notice mailed shall be deemed to be received five (5) days after the date on which it was mailed.

Authority: All individuals executing this Contract on behalf of Contractor represent and warrant that they are authorized to execute and deliver this Contract on behalf of Contractor.

IN WITNESS WHEREOF, the Parties have executed this Contract to begin on the Effective Date.

COUNTY OF NEVADA:

By: Desiree Belding, CPPO, CPPB on behalf of Date: 07/20/2022
Desiree Belding, CPPO, CPPB on behalf of (Jul 20, 2022 15:44 PDT)

Printed Name/Title: Steve Monaghan, Purchasing Agent

CONTRACTOR: CliftonLarsonAllen LLP

By: FOLASHADE ABIOLA-BANJAC Date: 07/20/2022
FOLASHADE ABIOLA-BANJAC (Jul 20, 2022 15:09 EDT)

Name: FOLASHADE ABIOLA-BANJAC

* Title: Principal

By: _____ Date: _____

Name: _____

* Title: Secretary

****If Contractor is a corporation, this Contract must be signed by two corporate officers; one of which must be the secretary of the corporation, and the other may be either the President or Vice President, unless an authenticated corporate resolution is attached delegating authority to a single officer to bind the corporation (California Corporations Code Sec. 313).***

Exhibits

- A. [Schedule of Services](#)
 - B. [Schedule of Charges and Payments](#)
 - C. [Insurance Requirements](#)
- Summary [Page](#)

EXHIBIT A

SCHEDULE OF SERVICES

In accordance with Contractor's engagement letter dated July 11, 2022 (Attachment A), Contractor will assist County with the inspection of the books for the Fire safe Council of Nevada County for their contracts in an effort to obtain information about the processes, controls, and procedures in place to discharge the requirements of the contracts. Contractor will assist the County with review of the following contracts:

- PESP4415 Winter Storm Support and Green Waste Mitigation
- BMS19419 Fuels Reduction Services – Ponderosa West Grass Valley Defense Zone Project

At the completion of the consulting work, Contractor will present the findings to County verbally or in a written report as County may require. Contractor will verbally update County periodically or at County discretion as to Contractor's progress.

Appropriate Contractor resources will be used on this engagement, as Contractor deems necessary. Folashade Abiola-Banjac, a Principal, will be responsible for this engagement.

See engagement letter for additional details.

EXHIBIT B

SCHEDULE OF CHARGES AND PAYMENTS

Contractor will be compensated for fees and expenses incurred in this engagement. The fee is not contingent upon the final results of the engagement. Contractor's professional fees are based upon the actual hours of professional service rendered by hourly rates of the professional. Contractor will also add a technology and client support fee of five percent (5%) of all professional fees billed.

The hourly rates are based upon the experience and qualifications of the professional. The current hourly billing rates are as follows:

Principal/Signing Director \$300-520
Manager/Director \$200-325
Senior Associate \$150-225
Associate \$125-175
Administrative \$100-125

Contractor bills at cost, direct expenses incurred during the course of the engagement.

Bills for services are due when submitted and County is responsible for payment. Invoices must be paid within thirty (30) days from the date of the invoice. Contractor will submit monthly bills for charges and expenses incurred. If a bill for services is not paid when due, Contractor reserves the right to cease work and withdraw from the engagement. Fees unpaid 30 days past the billing date are subject to an interest charge of 1.5% per month

The total of all payments made under this Contract shall not exceed the amount shown in Section 2 of this Contract.

Invoices

Invoices shall be submitted to County in a form and with sufficient detail as required by County. Work performed by Contractor will be subject to final acceptance by County project manager(s).

Submit all invoices to:

Nevada County
Auditor-Controller's Office
Address: 950 Maidu Avenue, Suite 230
City, St, Zip Nevada City, CA 95959-8600
Attn: Marcia Salter
Email: marcia.salter@nevadacountyca.gov
Phone: 530-265-1244

Unless otherwise agreed to by County, all payments owed by County to Contractor under this Contract shall be made by Automated Clearing House ("ACH"). In the event County is unable to release payment by ACH Contractor agrees to accept payment by County warrant.

EXHIBIT C

INSURANCE REQUIREMENTS

Insurance. Contractor shall procure and maintain for the duration of the contract insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work hereunder by Contractor, its agents, representatives, or employees. Coverage shall be at least as broad as:

1. **Commercial General Liability CGL:** Insurance Services Office Form CG 00 01 covering CGL on an “occurrence” basis, including products and completed operations, property damage, bodily injury and personal & advertising injury with limits no less than **\$2,000,000** per occurrence. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location (ISO CG 25 03 or 25 04) or the general aggregate limit shall be twice the required occurrence limit.
2. **Automobile Liability:** Insurance Services Office Form Number CA 0001 covering, Code 1 (any auto), or if Contractor has no owned autos, Code 8 (hired) and 9 (non-owned), with limit no less than **\$1,000,000** per accident for bodily injury and property damage. The Automobile Liability policy shall be endorsed to include Transportation Pollution Liability insurance MCS-90, covering materials to be transported by Contractor pursuant to the contract.
3. **Workers’ Compensation:** Insurance as required by the State of California, with Statutory Limits, and Employer’s Liability Insurance with limit of no less than **\$1,000,000** per accident for bodily injury or disease.
4. **Professional Liability (Errors and Omissions):** Insurance covering **accountants and auditor’s malpractice** with limit no less than **\$1,000,000** per occurrence or claim, **\$2,000,000** aggregate.

Other Insurance Provisions:

The insurance policies are to contain, or be endorsed to contain, the following provisions:

1. **Additional Insured Status: County, its officers, employees, agents, and volunteers are to be covered as additional insureds** on the CGL policy with respect to liability arising out of the work or operations performed by or on behalf of Contractor including materials, parts, or equipment furnished in connection with such work or operations. General liability coverage can be provided in the form of an endorsement to Contractor’s insurance (at least as broad as ISO Form CG 20 10 11 85 or both CG 20 10, CG 20 25, CG 20 33, or CG 20 38; and CG 20 37 forms if later revisions used.)
2. **Primary Coverage** For any claims related to this contract, **Contractor’s insurance shall be primary** insurance primary coverage at least as broad as ISO CG 20 01 04 13 as respects County, its officers, employees, agents, and volunteers. Any insurance or self-insurance maintained by County, its officers, employees, agents, and volunteers shall be excess of Contractor’s insurance and shall not contribute with it.
3. **Notice of Cancellation** This policy shall not be changed without first giving thirty (30) days prior written notice and ten (10) days prior written notice of cancellation for non-payment of premium to County.
4. **Waiver of Subrogation** Contractor hereby grants to County a waiver of any right to subrogation which any insurer or said Contractor may acquire against County by virtue of the payment of any loss under such insurance. Contractor agrees to obtain any endorsement that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not County has received a waiver of subrogation endorsement from the insurer.
5. **Sole Proprietors** If Contractor is a Sole Proprietor and has no employees, they are not required to have Workers Compensation coverage. Contractor shall sign a statement attesting to this condition, and shall agree they have no rights, entitlements or claim against County for any type of employment benefits or workers’ compensation or other programs afforded to County employees.
6. **Acceptability of Insurers:** Insurance is to be placed with insurers authorized to conduct business in the State with a current A.M. Best’s rating of no less than A:VII, unless otherwise acceptable to County.
7. **Claims Made Policies** if any of the required policies provide coverage on a claims-made basis:
 - a. The Retroactive Date must be shown and must be before the date of the contract or the beginning of contract work.

- b. Insurance must be maintained, and evidence of insurance must be provided for at least five (5) years after completion of the contract of work.
 - c. If the coverage is canceled or non-renewed, and not replaced with another **claims-made policy form with a Retroactive Date**, prior to the contract effective date, Contractor must purchase “extended reporting” coverage for a minimum of **five (5)** years after completion of contract work.
8. **Verification of Coverage** Contractor shall furnish County with original Certificates of Insurance including all required amendatory endorsements (or copies of the applicable policy language effecting coverage required by this clause) and a copy of the Declarations and Endorsement Page of the CGL policy listing all policy endorsements to County before work begins. However, failure to obtain and provide verification of the required documents prior to the work beginning shall not waive Contractor’s obligation to provide them.
 9. **Subcontractors** Contractor shall require and verify that all subcontractors maintain insurance meeting all the requirements stated herein, and Contractor shall ensure that County is an additional insured on insurance required from subcontractors. For CGL coverage subcontractors shall provide coverage with a format at least as broad as CG 20 38 04 13.
 10. **Special Risks or Circumstances** County reserves the right to modify these requirements, including limits, based on the nature of the risk, prior experience, insurer, coverage, or other special circumstances.
 11. **Conformity of Coverages** If more than one policy is used to meet the required coverages, such as an umbrella policy or excess policy, such policies shall be following form with all other applicable policies used to meet these minimum requirements. For example, all policies shall be Occurrence Liability policies, or all shall be Claims Made Liability policies, if approved by County as noted above. In no cases shall the types of polices be different.
 12. **Premium Payments** The insurance companies shall have no recourse against County and funding agencies, its officers, and employees or any of them for payment of any premiums or assessments under any policy issued by a mutual insurance company.
 13. **Material Breach** Failure of Contractor to maintain the insurance required by this Contract, or to comply with any of the requirements of this section, shall constitute a material breach of the entire Contract.
 14. **Certificate Holder** the Certificate Holder on insurance certificates and related documents should read as follows:

County of Nevada
950 Maidu Ave.
Nevada City, CA 95959

Upon initial award of the Contract to your firm, you may be instructed to send the actual documents to a County contact person for preliminary compliance review.

Certificates which amend or alter the coverage during the term of the Contract, including updated certificates due to policy renewal, should be sent directly to Contract Administrator.

Contractor Name CliftonLarsonAllen LLP

Description of Services Review of Fire Safe Council contracts processes, controls, and procedures

SUMMARY OF MATERIAL TERMS

Max Annual Price: \$40,000.00 **Max Multi-Year Price:**

Contract Start Date: 7/15/2022 **Contract End Date:** 6/30/2023

Liquidated Damages:

INSURANCE POLICIES

FUNDING:

Commercial General Liability (\$2,000,000)	Click or tap here to enter text.
Automobile Liability (\$1,000,000)	Click or tap here to enter text.
Worker's Compensation (Statutory Limits)	
Professional Errors and Omissions(\$2,000,000)	
Type XXXXXXXX	

LICENSES AND PREVAILING WAGES

Designate all required licenses: _____

NOTICE & IDENTIFICATION

COUNTY OF NEVADA:

Nevada County
Auditor-Controller's Office

Address: 950 Maidu Avenue, Ste 230
City, St, Zip Nevada City, CA 95959-8600
Attn: Marcia Salter
Email: marcia.salter@nevadacountyca.gov
Phone: 530-265-1244

CONTRACTOR:

CliftonLarsonAllen LLP

Address 220 S 6th Street, Ste 300
City, St, Zip Minneapolis, MN 55402-1418
Attn: Folashade Abiola-Banjac
Email: Folashade.Abiola-Banjac@claconnect.com
Phone: 571-227-9542

Contractor is a: (check all that apply)

- Corporation: Calif., Other, LLC,
 Non-Profit Corp
 Partnership: Calif., Other, LLP, Limited
 Person: Indiv., Db, Ass'n Other

EDD Worksheet Required

Yes No

ATTACHMENTS

- Exhibit A:** Schedule of Services
Exhibit B: Schedule of Charges and Payments
Exhibit C: Insurance Requirements



CliftonLarsonAllen LLP
CLAconnect.com

Submitted Electronically - Confidential

July 11, 2022

Marcia Salter
Gina Will
County of Nevada City, CA

Marcia.Salter@nevadacountyca.gov
Gina.Will@nevadacountyca.gov

Re: Consulting Services

Dear Ms. Salter and Ms. Will:

This letter will confirm the engagement with County of Nevada City, CA for consulting services in the above captioned matter. The overall scope of our work and our approach will be conducted under your direction and we will perform our engagement in accordance with the Statement on Standards for Consulting Services, *Consulting Services: Definitions and Standards* (codified as CS Section 100 in *AICPA Professional Standards*) of the American Institute of Certified Public Accountants ("AICPA").

The scope of our engagement will be as determined through discussion with County of Nevada City, CA. While our work may involve analysis of accounting records, our engagement does not include an audit in accordance with generally accepted auditing standards or any other attest function. It is our understanding that the primary intent of engaging our services is for the benefit of management of County of Nevada City, CA. Our services are not intended to benefit or influence any other person or entity.

In order to maintain our independence, for all non-attest services we provide to you, including these consulting services, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. You also acknowledge and agree that we will not testify on your behalf or otherwise act in a position to advocate on your behalf. Because County of Nevada City, CA is an attest client, you understand that we cannot provide any services to you in connection with any litigation, including expert testimony; these services are solely for internal purposes. Jeffery Peek, audit engagement leader, will be kept informed about this engagement. Fees paid to the Firm for this consulting engagement are neither dependent nor contingent upon any transaction or value.

Fraud and irregularities by their very nature are most often hidden, and no absolute assurance can be given that all such matters will be detected. Our engagement cannot be relied on to disclose all irregularities or illegal acts, including fraud that may exist. However, we will inform you of any such matters that come to our attention.

County of Nevada City, CA

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We will hold any documents or records provided to us concerning this matter subject to your direction with respect to possession and control. We will treat our work for you and any work papers we create about this matter confidential. We will treat our work papers as privileged and confidential and will not disclose them to anyone unless required to do so by court order. We will immediately notify you of any requests or demand to inspect or copy either the documents in our possession or our work papers.

CLA will assist the County of Nevada City, CA with the inspection of the books for the Fire safe Council for their contracts in an effort to obtain information about the processes, controls and procedures in place to discharge the requirements of the contracts.

At the completion of our consulting work, we will present our findings to you verbally or in a written report as you may require. We will verbally update you periodically or at your discretion as to our progress.

If we present our findings to you in a written report, you may not reproduce, distribute, or extract our report in whole or in part for any purpose other than this engagement without our expressed written permission. If we grant limited permission in this letter or elsewhere and/or you reproduce or extract our report in whole or in part, we must approve the masters or printer's proofs of the reports we prepare before they are reproduced or published for distribution outside your management if CliftonLarsonAllen LLP's ("Firm") name is to be connected with the report in any way.

Appropriate Firm resources will be used on this engagement, as we deem necessary. Folashade Abiola-Banjac, a Principal, will be responsible for this engagement.

Our services are for use only in connection with the above referenced matter. You agree that any reports or other documents produced by us will not be provided to any third parties, except for the parties to this matter, their respective legal counsel, and appropriate judicial representatives.

We will be compensated for fees and expenses incurred in this engagement. Our fee is not contingent upon the final results of the engagement. Our professional fees are based upon the actual hours of professional service rendered by hourly rates of the professional. We will also add a technology and client support fee of five percent (5%) of all professional fees billed.

The hourly rates are based upon the experience and qualifications of the professional. Our current hourly billing rates are as follows:

Principal/Signing Director	\$300-520
Manager/Director	\$200-325
Senior Associate	\$150-225
Associate	\$125-175
Administrative	\$100-125

We bill at our cost, direct expenses incurred during the course of the engagement.

Bills for services are due when submitted and County of Nevada City, CA is responsible for payment. Invoices must be paid within thirty (30) days from the date of the invoice. We will submit monthly bills for charges and expenses incurred. If a bill for services is not paid when due, we reserve the right to cease work and withdraw from the engagement. Fees unpaid 30 days past the billing date are subject to an

County of Nevada City, CA

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interest charge of 1.5% per month. In the event we must undertake any collection efforts to collect unpaid balances due us, reasonable attorney fees and expenses shall be recoverable.

Estimates. Estimates are provided only for the accommodation of our clients and are not quotes. We cannot anticipate or control the amount of time required to properly complete the matters that we are retained to handle. For example, a client may ask us to perform tasks that do not require a CPA/consultant's expertise and that are normally carried out by our clients themselves. Or the other party may take unexpected actions that result in a greater expenditure of our time than is ordinarily required. Many other factors, too numerous to describe, can have a similar effect. Accordingly, despite our desire to provide our clients with useful estimates, it is difficult to do so and our actual fees normally vary, in some cases considerably, from the estimates we provide.

The Firm reserves the right to withdraw from or stop work on this engagement if fees have not been paid as agreed. If the engagement is terminated prior to completion of the report, the Firm will bill for services rendered to the date of termination and the bill will be due upon presentation. Failure to make the payments required by this agreement, or failure by you to comply with the terms of this agreement will give us the sole option to terminate the agreement.

By approving this arrangement, County of Nevada City, CA agrees to indemnify and hold harmless the Firm, its principals and employees against and from any losses, claims, damages, or liabilities to which we may become subject in connection with this assignment. Our maximum liability relating to services rendered under this letter (regardless of form of action, whether in contract, negligence or otherwise) shall be limited to the fees paid to us for the portion of our services or work product giving rise to the liability. In no event shall we be liable for consequential, special, incidental or punitive loss, damage or expense (including without limitation, lost profits, opportunity costs, etc.) even if advised of their possible existence.

In the event the Firm, its principals and employees are requested pursuant to subpoena or other legal process to produce its documents or appear in person relating to this engagement in judicial or administrative proceedings to which the Firm is not a party, County of Nevada City, CA shall reimburse the Firm at standard billing rates for its professional time and expenses, including reasonable attorney's fees, incurred in responding to such requests. In addition, all fees, including estimated fees for expert witness testimony and completion of the engagement, must be paid in full before any testimony will be provided.

We do not anticipate any difficulties. However, in the unlikely event that there are any disagreements regarding our services, any claims against the Firm as a result of this engagement must be brought within one (1) year from the date our report is delivered or our work is completed.

This letter constitutes the entire agreement regarding services to be provided to you and supersedes all prior agreements, understandings, negotiations, and discussions between us, whether oral or written. This agreement may be supplemented by other written agreements.

The laws of the State of Minnesota shall govern this contract. The federal or state courts of the State of Minnesota shall have exclusive jurisdiction of any claim arising out of this engagement.

County of Nevada City, CA

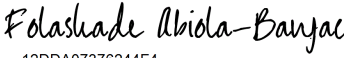
July 11, 2022

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The Firm and City of Nevada City, CA agree that both parties may execute this engagement letter electronically.

If the above accurately reflects the terms and conditions of our engagement please sign this letter and follow the DocuSign Instructions. We look forward to working with you on this matter.

Respectfully,

DocuSigned by:

12DDA07376244F4...
 Folashade Abiola-Banjac, Esq.
 Principal
 571-227-9542
 Folashade.Abiola-Banjac@CLAconnect.com

The above accurately reflects our engagement agreement and I accept the above terms and conditions on behalf of County of Nevada City, CA.

In Process

Marcia salter Auditor-Controller

gina will Assistant-Auditor-Controller

Print Name and Title

Print Name and Title

Marcia L Salter

Gina Will

Marcia L Salter (Jul 21, 2022 09:18 PDT)

Gina Will (Jul 21, 2022 09:19 PDT)

By

By

07/21/2022

07/21/2022

Date

Date

Certificate Of Completion

Envelope Id: DADBE94CBC254D18B79AE8FBA66B58C2	Status: Sent
Subject: Please DocuSign: CountyofNevadaCity,CA.ForensicNon-InvestigativeConsulting.	
Client Name: County of Nevada City, CA	
Client Number: County of Nevada City, CA	
Source Envelope:	
Document Pages: 4	Signatures: 1
Certificate Pages: 5	Initials: 0
AutoNav: Enabled	Envelope Originator:
Envelopeld Stamping: Enabled	Taylor Boyd
Time Zone: (UTC-06:00) Central Time (US & Canada)	220 S 6th St Ste 300
	Minneapolis, MN 55402-1418
	Taylor.Boyd@claconnect.com
	IP Address: 104.129.198.80

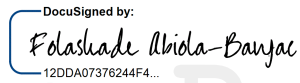
Record Tracking

Status: Original	Holder: Taylor Boyd	Location: DocuSign
7/11/2022 12:39:37 PM	Taylor.Boyd@claconnect.com	

Signer Events

Folashade Abiola-Banjac
 folashade.abiola-banjac@claconnect.com
 Security Level: Email, Account Authentication (None)

Signature

DocuSigned by:

 12DDA07376244F4...
 Signature Adoption: Pre-selected Style
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Sent: 7/11/2022 12:42:40 PM
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 Signed: 7/11/2022 12:47:30 PM

Electronic Record and Signature Disclosure:
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 ID: 1cb383fe-5733-4c81-8639-1021c8856246

Gina Will
 Gina.Will@nevadacountyca.gov
 Security Level: Email, Account Authentication (None)

Sent: 7/11/2022 12:47:31 PM
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Electronic Record and Signature Disclosure:
 Accepted: 7/11/2022 7:02:42 PM
 ID: 75a919b1-2c99-4242-b3e6-cfdbfb8920a1

Marcia Salter
 Marcia.Salter@nevadacountyca.gov
 Security Level: Email, Account Authentication (None)

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Notary Events	Signature	Timestamp
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If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

Consequences of changing your mind

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

All notices and disclosures will be sent to you electronically

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

How to contact CliftonLarsonAllen LLP:

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: BusinessTechnology@CLAconnect.com

To advise CliftonLarsonAllen LLP of your new email address

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at BusinessTechnology@CLAconnect.com and in the body of such request you must state: your previous email address, your new email address. We do not require any other information from you to change your email address.

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To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an email to BusinessTechnology@CLAconnect.com and in the body of such request you must state your email address, full name, mailing address, and telephone number. We will bill you for any fees at that time, if any.

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To inform us that you no longer wish to receive future notices and disclosures in electronic format you may:

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To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please confirm that you have read this ERSD, and (i) that you are able to print on paper or electronically save this ERSD for your future reference and access; or (ii) that you are able to email this ERSD to an email address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format as described herein, then select the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

By selecting the check-box next to 'I agree to use electronic records and signatures', you confirm that:

- You can access and read this Electronic Record and Signature Disclosure; and
- You can print on paper this Electronic Record and Signature Disclosure, or save or send this Electronic Record and Disclosure to a location where you can print it, for future reference and access; and
- Until or unless you notify CliftonLarsonAllen LLP as described above, you consent to receive exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by CliftonLarsonAllen LLP during the course of your relationship with CliftonLarsonAllen LLP.





Review of Fire Safe Council contracts processes, controls, and procedures

Final Audit Report

2022-07-21

Created:	2022-07-20
By:	Gina Will (gina.will@nevadacountyca.gov)
Status:	Signed
Transaction ID:	CBJCHBCAABAAIaP-pnb5K1H_uY6O3Z5LDYA_R_dMhOSm

"Review of Fire Safe Council contracts processes, controls, and procedures" History

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-  Email viewed by folashade.abiola-banjac@claconnect.com
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-  Signer folashade.abiola-banjac@claconnect.com entered name at signing as FOLASHADE ABIOLA-BANJAC
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-  Email viewed by Desiree Belding (desiree.belding@nevadacountyca.gov)
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-  Signer Desiree Belding (desiree.belding@nevadacountyca.gov) entered name at signing as Desiree Belding, CPPO, CPPB on behalf of
2022-07-20 - 10:44:32 PM GMT- IP address: 192.252.8.14
-  Document e-signed by Desiree Belding, CPPO, CPPB on behalf of (desiree.belding@nevadacountyca.gov)
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-  Document emailed to marcia.salter@nevadacountyca.gov for signature
2022-07-20 - 10:44:35 PM GMT



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 Signer marcia.salter@nevadacountyca.gov entered name at signing as Marcia L Salter


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 Document e-signed by Gina Will (gina.will@nevadacountyca.gov)

Signature Date: 2022-07-21 - 4:19:40 PM GMT - Time Source: server- IP address: 192.252.8.14

 Agreement completed.

2022-07-21 - 4:19:40 PM GMT

