

**AGREEMENT BETWEEN THE COUNTY OF VENTURA  
AND EIDE BAILLY, LLP**

This Agreement is entered into on this 4<sup>th</sup> day of June 2024, by and between Eide Bailly, LLP (herein called "Contractor"), and the County of Ventura, a political subdivision of the State of California (herein called the "County").

**WHEREAS**, the County is a recipient government which receives funds from certain federal assistance programs; and

**WHEREAS**, national bond rating agencies consider current, independently audited financial statements of governmental units in their ratings of pending debt issuances; and

**WHEREAS**, the County desires an audit of its basic financial statements which fulfills the requirements of the United States Office of Management and Budget (OMB) *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, as applicable, (collectively "Single Audit Requirements") i.e., "Single Audit," and is suitable for rating agency evaluations of County debt issuances.

**NOW, THEREFORE**, in consideration of the mutual covenants herein contained and for other good and valuable consideration, the County and Contractor agree as follows:

**1. Engagement of Contractor.**

The County hereby agrees to engage Contractor to perform, and Contractor agrees to perform, the professional services in accordance with the terms set forth herein.

No relationship of employer and employee is created by this Agreement. The Contractor is an independent contractor, and none of the persons performing services for Contractor pursuant to this Agreement, whether said person is a member, partner, employee, subcontractor, or otherwise of the Contractor, shall have any claim under this Agreement or otherwise against County for sick leave, vacation pay, retirement benefits, social security, workers' compensation, disability, unemployment insurance benefits, or employee benefits of any kind. County is not required to make any deductions from the compensation payable to Contractor under the provisions of this Agreement. Contractor hereby holds County harmless from any and all claims that may be made against County based upon any contention by any third party that an employer-employee relationship exists by reason of this Agreement.

It is further understood and agreed by the parties hereto that Contractor in the performance of its obligation hereunder is subject to the control or direction of County merely as to the result to be accomplished by the services hereunder agreed to be rendered and performed, and not as to the means and methods for accomplishing the results.

If, in the performance of this Agreement, any third persons are employed by Contractor, such persons shall be entirely and exclusively under the direction, supervision and control of Contractor. All terms of employment, including hours, wages, working conditions, discipline, hiring and discharging, or any other terms of employment or requirements of law, shall be determined by Contractor, and County shall have no right or authority over such persons or the terms of such employment, except as provided in this Agreement.

**2. Term of Agreement.** The term of this Agreement is for the period commencing on June 4, 2024 and

ending on June 30, 2025 unless terminated prior to that date in accordance with the provisions of this Agreement.

3. **Administrator of Agreement.** The County Auditor-Controller shall be County's Representative for the purpose of administering this Agreement. Additionally, the Deputy Director Auditor-Controller Financial Management and Reporting Division will serve as the County Coordinator. His responsibilities will include advising various County departments of the Contractor's audit schedule and the anticipated areas planned for audit and working with the departments to obtain their cooperation in fulfilling the Contractor's requirements. The Contractor will provide the Coordinator sufficient advance information to permit the fulfillment of this responsibility, in accordance with Section 4(h) below.
4. **Scope of Services.** Contractor will perform an audit of the County's basic financial statements as of June 30, 2024, and for the year then ended, in accordance with generally accepted auditing standards as promulgated by the AICPA and as required by the Single Audit Requirements. Contractor will also perform an audit of the Treasury Assets for the year ended June 30, 2024, and agreed upon procedures of the County's annual calculation of the appropriations limit, under Article XIII B of the State Constitution, as required by Proposition 111, passed by the voters on June 5, 1990. The audit of the basic financial statements, Single Audit, Treasury Audit, and review of the appropriations limit calculations shall collectively be referred to as the "Primary Services".
  - (a) 1) Contractor's audit shall include all funds included in the County's June 30, 2023, Annual Comprehensive Financial Report and additional funds the County may reasonably establish or determine to be included in the County's Annual Comprehensive Financial Report during the year ended June 30, 2024, including those funds required in compliance with the Government Accounting and Financial Reporting Standards, Code Section 2100; and up to four (4) federal assistance programs determined to be includable by the Contractor in coordination with the California State Controller, the County's cognizant agency. All other funds of special districts under local boards, school districts, and other non-County entities will be excluded from the audit, except to the extent the County has custody of assets of such entities. Additionally, any required supplementary information (RSI) will be subject to certain limited procedures, and "statistical tables" included in the County's Annual Comprehensive Financial Report will be excluded from the audit, if allowed by generally accepted auditing standards.
    - 2) In addition to the audit of up to four (4) federal assistance programs already included in Contractor's services related to the Single Audit in paragraph 4(a)(1) above, Contractor shall audit up to ten (10) of County's additional major federal programs in accordance with the Single Audit Requirements.
    - 3) Contractor will perform additional audit procedures on County's implementation of Governmental Accounting Standards Board (GASB) Statements pertaining to the year ended June 30, 2024.
  - (b) Contractor shall submit a report on its audit of the June 30, 2024 basic financial statements which will express an opinion as to the fairness of their presentation in conformity with generally accepted accounting principles. Contractor shall report on the County's combining and individual nonmajor fund financial statements only in relation to the financial statements of the government-wide and combined fund statements included in the basic financial statements. Contractor will also supply whatever special reports are required and express an opinion on the County's compliance with laws and regulations related to federal assistance programs in accordance with the Single Audit Requirements.

Contractor shall submit a report on its audit of the June 30, 2024 Treasury financial statements, which will express an opinion as to the fairness of their presentation in conformity with generally accepted accounting principles.

Contractor shall submit a report on agreed-upon procedures applied to appropriations limit calculation for the year ended June 30, 2024.

- (c) Contractor shall review internal controls of County accounting systems and procedures during the course of its examination as required by generally accepted auditing standards and recommend improvements as the Contractor deems appropriate, in these areas as well as such other areas as may come to Contractor's attention during the course of its audit. The report addressing recommended improvements (Management Letter) will be submitted in draft form to the County Coordinator for distribution to County departments to prepare responses.
- (d) Under generally accepted auditing standards, the Contractor has the responsibility, within the inherent limitations of the auditing process, to plan the audit and to search for errors or irregularities (as defined in authoritative professional literature) that would have a material effect on the financial statements. Contractor's search for material errors or irregularities will be accomplished by performing those auditing procedures that in the Contractor's judgment are appropriate in the circumstances to form an opinion on the basic financial statements as a whole. It is understood that Contractor's audit, which is based on the concept of selective testing of the data being examined, is subject to the inherent risk that material errors or irregularities, if they exist, may not be detected.
- (e) In conducting its audit, Contractor will be aware of the possibility that illegal acts (as defined in applicable law) may have occurred that may have a material effect on the financial statements. Audits conducted in accordance with generally accepted auditing standards are of limited effectiveness in discovering possible illegal acts and cannot be expected to provide assurance that illegal acts will be detected, although procedures that are performed primarily for the purpose of forming an opinion on the financial statements as a whole may also bring possible illegal acts to the Contractor's attention.
- (f) County shall be responsible for analyzing its accounts to determine proper statement thereof as discussed in Section 4(g) below, preparing schedules of certain accounts and retrieving from files documents required for the audit. To assist the County in arranging for scheduling staff, the Contractor will provide the County Coordinator a plan by June 4, 2024, which will identify the schedule requirements for interim fieldwork by department, data to be scheduled, and due date. For final fieldwork, an additional schedule of requirements will be provided upon a mutually agreeable date.

Contractor will also provide a schedule of expected dates for completing its field work, providing audit adjustments, if any, to County and holding closing meetings with various County agencies and departments. The Ventura County Employees' Retirement Association (VCERA) will be audited by a separate contractor, as well as the Children and Families First Commission (a discretely presented component unit), and the Public Financing Authority. Contractor agrees that in formulating its opinion on the County's financial statements it will rely, as much as possible, within the limitations of generally accepted auditing standards, upon the work and resulting report of the audits by separate contractors. The County recognizes that other minimal scheduling requirements may be identified during the audit, which may be added to the plan.

- (g) It shall be the County's responsibility to ensure its financial records state its financial position, results of operations, and cash flows in conformity with generally accepted accounting principles applied on a basis consistent with the prior year, and as reported in its Annual Comprehensive Financial Report for the year ended June 30, 2024, and with adjustments as required by GASB 34 and other authoritative literature. Contractor will notify the County Coordinator in a timely manner of instances it discovers where the County's financial records do not appear to conform to generally accepted accounting principles. It shall be the County's responsibility to correct or cause to be corrected such instances of nonconformance on a timely basis.
- (h) Contractor shall complete its audit and file its report and approval of the Annual Comprehensive Financial Report on or before December 20, 2024, except as provided below. The timely completion of this audit is of the essence because of the County's intention to submit financial statements to the Government Finance Officers Association (GFOA) prior to December 31, 2024, under the GFOA's Certificate of Achievement for Excellence in Financial Reporting program.

Contractor acknowledges that the opinion report referred to in Section 4(b) above may be included in official statements covering debt issuances of the County.

In establishing the December 20, 2024 completion date, it is contemplated by Contractor and County that preliminary controls and processes work will be completed in June 2024. Also, on or about August 1, 2024, the operating accounts are scheduled to be closed and General Ledger reports from the Ventura County Financial Management System (VCFMS) will be available to Contractor by August 1, 2024. Individual trial balances prepared by County for fund statements will be provided by a mutually agreed upon schedule beginning October 11, 2024. Audit adjusting and reclassifying journal entries for the fund financial statements will be provided on or before October 18, 2024, subject to the timely completion of Ventura County Medical System, Public Financing Authority and component unit trial balances and receipt of required actuarial reports. In addition, the government-wide financial statements will be provided with supporting schedules on or before November 1, 2024 and a full draft of the financial statements including management discussion and analysis will be provided on or before November 20, 2024. To the extent County does not meet the foregoing dates, and Contractor is delayed thereby, a corresponding adjustment will be made to the December 20, 2024 completion date, and Contractor shall file its report as soon as practicable thereafter.

Contractor will deliver its draft letter of appropriate recommendations (Management Letter), if any, by December 20, 2024, and the final report as soon as possible after completion of the management responses by departments and the County Coordinator, preferably by December 31, 2024. The Contractor will provide any other special reports necessary to satisfy the Single Audit Requirements prior to March 21, 2025, to allow timely filing by March 31, 2025.

Contractor shall complete the audit of the Treasury Assets in accordance with the appropriate auditing standards for the year ended June 30, 2024 and shall submit a report on the financial statements which will express an opinion as to the fairness of their presentation in conformity with generally accepted accounting principles.

- (i) Contractor's representatives, including those representatives coordinating hospital activities, shall meet with the County Coordinator, or his designee, at least biweekly beginning in September to discuss the audit progress. A written status report on instances of nonconformance discussed in Section 4(g) and related to its letter of appropriate recommendations in Section 4(c) above will be provided as appropriate by the Contractor to the County Coordinator and discussed at this time. Also, the County Coordinator shall present any deviations from the schedule preparation requirements,

discussed in Section 4(f) above, and revised timing and corrective action shall be agreed upon.

- (j) Contractor shall conduct exit interviews and shall discuss the report and appropriate letter of recommendation (Management Letter) with the County Representative and/or his designee(s) and with the Health Care Agency, if appropriate. The necessary meetings and other arrangements shall be made by the County Coordinator.
  - (k) Contractor shall file the original and specified copies of each report and appropriate letter of recommendations, if any, with the Auditor-Controller. Copies will be distributed to the Board of Supervisors by the Auditor-Controller. Contractor will make a presentation to the Board of Supervisors, if requested.
  - (l) County personnel shall prepare, type, and print the Annual Comprehensive Financial Report. Contractor will type appropriate letters of recommendation (Management Letter), if any, and special reports necessary to satisfy the Single Audit Requirements, and other documents as the Contractor shall reasonably request in connection with its audit. Contractor shall reproduce and provide twenty (20) copies each of the "Single Audit" report, report on "Application of Agreed-Upon Procedures Related to the Article XIII B Appropriations Limit Calculation," and letter of recommendation (Management Letter), if any, to the Auditor-Controller for appropriate distribution to County officials.
  - (m) To the extent feasible, Contractor will utilize personnel in the performance of its duties hereunder who are familiar with County operations to minimize the time required to educate said personnel in such matters.
  - (n) Contractor will provide an annual 8-hour customized "education day," expressly for the County, at no additional cost.
5. **Compliance with Federal Requirements.** Contractor warrants that (1) audit procedures performed under this Agreement will be in full compliance with the current requirements of the Single Audit Requirements, and (2) such procedures will be in accordance with generally accepted auditing standards and the federal rules and regulations applicable thereto. Should federal agencies raise any questions which involve the adequacy of Contractor's audit procedures under this Agreement, Contractor shall, at no cost to the County, assist the County in resolving such questions, and make any reasonable corrections to Contractor's report which are required in order to obtain approval of the federal government.
6. **Compensation.**
- (a) 1) The County shall pay the Contractor a sum not to exceed two hundred and thirty-three thousand, three hundred and forty-seven dollars (\$233,347), for performance of the Primary Services, including any out-of-pocket expenses as provided for in Section 4(a)(1). This includes up to four (4) major federal programs in the Single Audit. Payment for services performed is contingent upon the appropriation of funds by the Board of Supervisors. All costs incurred by Contractor shall be reasonable and necessary.
  - 2) Contractor's services for audits of additional major federal programs, as provided in Section 4(a)(2), shall be billed ranging from \$11,000 to \$14,000 each, depending on the complexity, and shall not exceed \$140,000.

3) Contractor's services for new GASB implementation audit procedures as provided in Section 4(a)(3) shall be billed at the hourly rates provided for in Section 6(b) and shall not exceed \$10,000.

- (b) On a monthly basis, County shall pay the Contractor a sum of money based upon the estimated percentage of completion of the audit. The final invoice from the Contractor shall include a summary of all charges based upon the hourly rates charged for the services of the several classifications of personnel employed by Contractor in performance of this Agreement as follows:

CLASSIFICATION	HOURLY RATE
Partner	\$300
Manager	\$254
Senior	\$185
Staff	\$127
Paraprofessional	\$90

The above rates shall apply only to the Contractor's services performed under this contract and not to any other services which may be performed for County by Contractor from time to time.

- (c) In the event the actual fee computed on the above hourly rates for services rendered under this Agreement produces a fee which is less than the maximum amount agreed to, the County shall be obligated to pay to Contractor only the lesser actual amount.
- (d) Monthly progress payments shall be made by the County to the Contractor during the performance of all such services within 30 days of receipt from Contractor of an invoice for work performed in the preceding month. A retention of 15 percent of the audit fee in Section 6(a)(1) will be withheld to be paid as follows: one-half of the retention shall be paid by County within 30 days of delivery of the annual report as required by Section 4(h) above. The remaining one-half of the retention shall be paid by the County within 30 days of delivery of other special reports necessary to satisfy the Single Audit Requirements, and any letter of recommendation as mentioned in Section 4(h) above. However, if the County does not provide management responses within 45 days after receiving the draft special reports, the Contractor shall be paid the remaining balance.

(e) Preferred Billing Format for the Monthly Invoice

Auditing services rendered for the month of X:

	Basic	Single	Gann	Treasury	Addtl Fed	GASB			
	Audit	Audit	Limit	Audit	Prog	Impl	Total		
<u>Classification</u>	<u>Hours+</u>	<u>Hours+</u>	<u>Hours+</u>	<u>Hours+</u>	<u>Hours+</u>	<u>Hours+</u>	<u>Hours x</u>	<u>Rate =</u>	<u>Total</u>
Partner									X
Manager									X
Supervisor									X
Senior									X
Staff									X
Paraprofessional									X
Total for X (month) work									<u>\$XX</u>

- (f) Payments made pursuant to Section 6(d) shall be considered progress payments for work performed and shall be paid only upon an invoice properly submitted by Contractor. Each invoice shall be approved by the County Coordinator or County's Representative for this Agreement as designated in Section 3 prior to payment. Each invoice so approved and paid shall constitute full and complete compensation to Contractor for the period covered by the claim. In the event of termination of this Agreement, Contractor shall be entitled to retain all sums so paid, subject to County's claims for damages as elsewhere provided. It is expressly understood and agreed that this Agreement constitutes the entire Agreement between Contractor and County and in no event shall Contractor be entitled to any compensation, benefits, reimbursements, or ancillary services other than as herein expressly provided. In the event less than all services are performed in a proper and timely manner, Contractor shall be paid only the reasonable cost for services.

7. Contractor's Employees and Equipment and County Support.

- (a) Contractor agrees that Contractor has secured or will secure at Contractor's own expense all persons, employees and equipment required to perform the services required under this Agreement and that all services will be performed by Contractor, or under Contractor's supervision, by persons authorized by law to perform such services.
- (b) If necessary, the County shall provide reasonable workspace, access to a Wi-Fi connection, telephones and photocopiers as needed to Contractor's staff during the term of this Agreement. County will also provide adequate computer time to Contractor to execute computer-assisted audit procedures related to Contractor's audit of County's financial statements.

8. Indemnification. Contractor agrees to indemnify, defend and save harmless the County and its agents and employees against all third-party claims, damages, losses and expenses (including reasonable attorney's fees), for bodily injury (including death) to persons and damage or loss of physical property to the extent caused directly and proximately by the willful misconduct or negligence of Contractor, or any member, partner, employee, agent or subcontractor thereof, in the performance of the services hereunder.

9. **Insurance Provisions.**

(a) Contractor, at its sole cost and expense, will obtain and maintain in full force during the term of this contract the following types of insurance:

- 1) Commercial general liability "occurrence" coverage in the minimum amount of \$1,000,000 combined single limit (CSL) bodily injury and property damage each occurrence and \$2,000,000 aggregate, including personal injury, broad form property damage, products/completed operations, broad form blanket contractual and \$50,000 fire legal liability.
- 2) Commercial automobile liability coverage in the minimum amount of \$1,000,000 CSL bodily injury and property damage, including owned, non-owned, and hired automobiles. Also to include uninsured/underinsured motorists coverage in the minimum amount of \$100,000 when there are owned vehicles.

Contractor must have on file evidence of auto insurance in the minimum amount of \$100,000/300,000 bodily injury and \$100,000 property damage for all employees and volunteers associated with the contract.

- 3) Workers' compensation coverage, in full compliance with California statutory requirements, for all employees of Contractor, and employer's liability in the minimum amount of \$1,000,000.
  - 4) Professional liability coverage in the minimum amount of \$1,000,000 each occurrence and \$2,000,000 aggregate.
  - 5) Cyber Liability coverage (Security & Privacy) in the minimum amount of \$1,000,000 each occurrence and \$2,000,000 annual aggregate
- (b) All insurance required will be primary coverage as respects County, and any insurance or self-insurance maintained by County will be in excess of Contractor's insurance coverage and will not contribute to it.
- (c) County is to be notified immediately if any aggregate insurance limit is exceeded. Additional coverage must be purchased to meet requirements.
- (d) The County of Ventura is to be named as Additional Insured as respects work done by Contractor under the terms of this contract on all policies required (except professional liability and workers' compensation).
- (e) Contractor agrees to waive all rights of subrogation against the County of Ventura, its boards, agencies, departments, officers, employees, agents and volunteers for losses arising from work performed by Contractor under the terms of this contract.
- (f) Policies will not be canceled, non-renewed or reduced in scope of coverage until after sixty (60) days written notice has been given to the County of Ventura, Risk Management Division.
- (g) Contractor agrees to provide County with the following insurance documents on or before the effective date of this contract:



- 1) Certificates of Insurance for all required coverage.
- 2) Additional Insured endorsements.
- 3) Waiver of Subrogation endorsements (a.k.a.: Waiver of Transfer Rights of Recovery Against Others, Waiver of Our Right to Recover from Others).

Failure to provide these documents will be grounds for immediate termination or suspension of this contract.

10. **Termination of Agreement for Cause.** Upon discovery or notification of material breach of this Agreement, either party shall have the right to terminate this Agreement by giving a two (2) day written notice to the other party. In that event, any documents normally submitted by Contractor and all information obtained from the County become the sole and exclusive property of County. However, the audit documentation (also known as "working papers") for this engagement is the property of Eide Bailly, LLP and constitutes confidential information. Working papers shall be made available for review without charge to the County and any successor auditor after termination of this Agreement. Contractor shall be entitled to receive reasonable compensation for any work completed in accordance with the scope of services to date of termination, not to exceed the amounts payable to date of termination reduced by the amount of damages sustained by County by reason of such breach.
11. **Limitation of Contractor Liability for Breach.** Notwithstanding anything to the contrary stated herein, in no event shall Contractor be liable to County for damages in excess of the contract amount, whether damages are direct or indirect, contingent or consequential, or resulting directly or indirectly from any breach of representation, warranty, or covenant by contractor herein.
12. **Disputes.** Any dispute arising under this Agreement regarding the application of standard accounting principles shall first be appealed to and decided by the County Representative who shall put his/her decision in writing and mail a copy thereof to the address for the notice to Contractor. The decision of the County Representative shall be final, unless within thirty (30) days from the date of mailing such copy, Contractor requests in writing to County Representative to appeal County Representative's decision to a mutually agreed upon third party who is familiar with "Single Audit" requirements. Pending a final decision of dispute hereunder, Contractor shall proceed diligently with the performance of the Agreement and in accordance with the County Representative's decision.

All other disputes shall be decided by courts of appropriate jurisdiction.

13. **Termination for Convenience of County.** County may terminate this Agreement at any time by giving written notice to Contractor of such termination and specifying the effective date thereof at least thirty (30) days before the effective date of such termination. In that event, any documents normally submitted by Contractor and all information obtained from the County become the sole and exclusive property of County. However, the audit documentation (also known as "working papers") for this engagement is the property of Eide Bailly, LLP, and constitutes confidential information. Working papers shall be made available for review without charge to the County and any successor auditor after termination of this Agreement. If the Agreement is terminated by County as provided herein, Contractor shall be paid the monthly progress payments, or proportion thereof if final period is less than a full month's pay through the date of such termination. Contractor hereby expressly waives any and all claims for damages or compensation arising under this Agreement except as set forth in this paragraph in the event of such termination.

14. **Changes.** County may from time to time require changes in the scope of the services of Contractor to be performed hereunder, and/or become aware of irregularities or unforeseen conditions requiring additional audit procedures. The County's Board of Supervisors authorizes the Auditor-Controller to amend the contract in writing due to changes in the scope of services and/or irregularities or unforeseen conditions requiring additional audit procedures and increase the contract amount to be paid Contractor up to a total of 10% of the original contract amount (no more than the cumulative amount of \$38,335). Any other changes, including any increase or decrease in the amount of Contractor's compensation related to such changes, which are mutually agreed upon by and between County and Contractor, shall be effective only when incorporated in written amendments to this Agreement and approved by the Board of Supervisors. If the audit of the County of Ventura develops irregularities or unforeseen conditions, which require investigation more extensive than ordinarily required, Contractor shall immediately report such irregularities or conditions to the County Auditor-Controller or County's Board of Supervisors, as appropriate. Further investigation of irregularities or conditions by Contractor are to be authorized by written order of said Auditor-Controller (subject to the 10% contract value limitation set forth in this section), or written order of the County's Board of Supervisors, as appropriate, in order for Contractor to receive such additional compensation as shall be agreed upon between the Contractor and the County. No other extra or unspecified work shall entitle Contractor to additional compensation from the County unless such work is performed pursuant to written order of said Board.
15. **Equal Opportunity.** Contractor will not discriminate against any employee, or against any applicant for such employment because of race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, genetic information, marital status, sex, gender, gender identity, gender expression, age or sexual orientation. This provision prohibits discrimination in connection with, but not be limited to, the following: Employment, upgrading, demotion or transfer, recruitment or recruitment advertising, layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. Additionally, the Contractor is informed that federal funds may be used to finance all or a portion of this Agreement.
16. **Investigation and Research.** Contractor, by investigation and research, has acquired reasonable knowledge of all conditions affecting the work to be done and labor and material needed, and the execution of this Agreement is to be based upon such investigation and research, and not upon any representation made by the County or any of its officers, agents or employees, except as provided herein.
17. **Assignability.** The Contractor shall not assign any interest in this Agreement, and shall not transfer any interest in the same (whether by assignment or novation), without the prior written consent of the County thereto; provided, however, that claims for money due or to become due to Contractor from County under this Agreement may be assigned without such approval. Notice of any such assignment or transfer shall be furnished promptly to County.
18. **Interest of Contractor.** Contractor covenants that Contractor presently has no interest including, but not limited to, other projects or independent contracts, and shall not acquire any such interest, direct or indirect, which would conflict in any manner or degree with the performance of services required to be performed under this Agreement. Contractor further covenants that in the performance of this Agreement no person having any such interest shall be employed or retained by Contractor under this Agreement.
19. **Duplication of Work.** Contractor shall not duplicate work done to satisfy one part of the scope of services when working in the areas of other parts of this Agreement, but instead should maximize its knowledge gained in previous work.
20. **Findings Confidential.** Any reports, information, data, statistics, forms, procedures, systems, studies and

any other communication or form of knowledge given to or prepared or assembled by Contractor under this Agreement shall be kept as confidential and shall not be made available to any individual or organization by Contractor without the prior written approval of the County to the extent permitted by law.

21. **Audit and Inspection of Records.** The Contractor will, during normal business hours and as often as County may deem necessary, make available to County for examination all working papers and supporting data, and records with respect to all matters covered by this Agreement, and permit the County to audit, examine, and make excerpts or transcripts from such working papers, data, and records, and to make audits of all invoices, materials, payrolls, records of personnel and other data relating to all matters covered by this Agreement. The Contractor will maintain such working papers, data, and records in an accessible location and condition for a period of not less than seven years from financial statement issue date or seven years from termination of this Agreement, unless County agrees in writing to an earlier disposition. The State of California or any Federal agency having an interest in the subject of this agreement shall have the same rights as those conferred upon the County. The Contractor will maintain such records for invoices, payroll and records of personnel for four years. The County and successor auditor shall also have the right to review the working papers, data and records for this engagement, and copies of issued reports without charge upon termination of this Agreement, or completion of the engagement. The Contractor will make records related to the proposed agreement available in the County of Ventura.
22. **Ownership, Publication, Reproduction, and Use of Material.** With the exception of proprietary computer software and except as otherwise provided in Sections 10 and 13, all reports, studies, information, data, statistics, forms, designs, plans, procedures, systems, and any other materials or properties produced and delivered under this Agreement shall be the sole and exclusive property of County. No such materials or properties produced and delivered in whole or in part under this Agreement shall be subject to private use, copyright or patent right by Contractor in the United States or in any other country without the express written consent of County. County shall have unrestricted authority to publish, disclose, distribute and otherwise use, copyright or patent, in whole or in part, any such reports, studies, data, statistics, forms or other materials or properties produced and delivered under this Agreement. However, the audit documentation for this engagement is the property of Eide Bailly, LLP, and constitutes confidential information; and shall also be made available for review without charge to the County and any successor auditor, after termination of this Agreement, or completion of the engagement.
23. **California Law.** The validity of this Agreement and of any of its terms or provisions, as well as the rights and duties of the parties under this Agreement, shall be construed pursuant to and in accordance with the laws of the State of California.

/


/

/

24. Annual Engagement Letter. The parties may enter into a separate Engagement Letter for the period of this Agreement which is consistent in all material respects with the terms of this Agreement, and the parties agree that in no event shall any provision of the Engagement Letter give rise to any additional Contractor claim for payment from the County which is more than the amount authorized in this Agreement. The parties agree that should there be any discrepancy between the terms of this Agreement and the Engagement letter with respect to the amount of compensation to be paid to the Contractor, the terms of this Agreement shall be controlling.

IN WITNESS OF, the parties hereto have executed this Agreement on the dates written below:


Contractor: Eide Bailly, LLP

By:   
David Showalter, Partner

Date: 6/3/2024  
Tax ID No. 45-0250958

ATTEST:

Sevet Johnson, PsyD  
Clerk of the Board of Supervisors  
County of Ventura, State of California

By:   
Deputy Clerk of the Board

By:   
Chair, Board of Supervisors

Date: 6/4/24

