

DEPARTMENT: CAO

BY: Rich Inman  
PHONE: 966-3222

**RECOMMENDED ACTION AND JUSTIFICATION:**

Authorize the solicitation of bids to perform the annual countywide audit as prescribed by Section 925 of the California Penal Code, and Section 25250 of the Government Code. Bids shall be received by 5:00 PM, Thursday, July 24<sup>th</sup>, 2003 and opening of bids are proposed to occur on Wednesday, July 30<sup>th</sup> at 8:00 AM. The recommended award will be presented to the Board of Supervisors during their regular Board Meeting on August 12, 2003.

**BACKGROUND AND HISTORY OF BOARD ACTIONS:**

As directed by State law, the County Board of Supervisors in each county must direct the audit of county records. The Board has directed that the county audit contract be no more than a five year period. During the last several years, we have experienced various problems with the outside audit resulting in several audit firms completing the five year stint. Our hope is that the new contract will be held by a CPA firm who will be able to commit to the full five year cycle of audits necessary to fulfill statutory requirements.

**ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:**

Negative action would cause the county to not fulfill the statutory obligations of the law stating that an outside audit must be performed annually in order, among other things, to qualify for certain state and federal funds.

Financial Impact? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Current FY Cost 0	Annual Recurring Cost: Estimate at \$41,500
Budgeted In Current FY? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Partially Funded.		
Amount in Budget: \$41,500		List Attachments, number pages consecutively
Additional Funding Needed: \$		_____
Source:		_____
Internal Transfer		_____
Unanticipated Revenue	_____ 4/5's vote	_____
Transfer Between Funds	_____ 4/5's vote	_____
Contingency	_____ 4/5's vote	_____
( ) General ( ) Other		_____

**CLERK'S USE ONLY:**

Res. No.: 03-218 Ord. No. \_\_\_\_\_  
Vote - Ayes: 5 Noes: \_\_\_\_\_  
Absent: \_\_\_\_\_  
*hwj* Approved  
( ) Minute Order Attached ( ) No Action Necessary

**COUNTY ADMINISTRATIVE OFFICER:**

Requested Action Recommended  
 No Opinion  
Comments:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

The foregoing instrument is a correct copy of the original on file in this office.

Date: \_\_\_\_\_  
Attest: MARGIE WILLIAMS, Clerk of the Board  
County of Mariposa, State of California  
By: \_\_\_\_\_  
Deputy

CAO: *[Signature]*

**Mariposa County Request for Proposal  
Audits for 2002-03 through 2006-07**

This is a request for proposals from qualified Certified Public Accountants to perform audit duties for the five fiscal years consisting of 2002-03, 2003-04, 2004-05, 2005-06, 2006-07 on behalf of the Mariposa County Board of Supervisors and the Grand Jury of Mariposa County.

Successful bidders must have been qualified through the "Peer Review Process to Perform Government Audits" sponsored by the American Institute of Certified Public Accountants.

This request for proposals solicits your anticipated cost to perform audits in the first year, including those audits required pursuant to Section 925 et seq. of the California Penal Code and Section 25250 of the Government Code. Estimated costs of future year audits are dependent upon adequate performance in the prior years as determined by the County.

**PERIOD OF COVERAGE**

Mariposa County requests a careful and complete examination of accounts and records of all officers, departments and functions of the County for each of the fiscal years in this agreement, except as otherwise provided by agreement.

**REQUIREMENTS**

The selected CPA firm is requested to supply 47 copies of the General Purpose Financial Statements and Single Audit Report (Items 1 and 2 listed below), 10 copies of the Transit and Transportation Development Act Reports as listed in Item 3, 47 copies of the Management Report as listed in Item 6. Housing and Community Action (Item 4) will be included with the General Purpose Financial Statements and the Single Audit Report unless the CPA firm elects to report this activity in a separate report. All of the reports prepared by the CPA firm (as listed below) shall report on the adequacy and efficacy of records in each office covered by the audit, with such recommendations as the CPA firm may deem necessary and proper.

1. General Purpose Financial Statements Audit.
2. Single Audit Report as described in OMB Circular A-133.
3. Required Transportation Development Act fiscal compliance audits comprising the Local Transportation Commission Audit, the Transportation Development Act (Non-transit Purposes), State Transit Assistance Audit, the tri-annual Performance Audit, and the Transit Fund Audit. The triennial performance audit is scheduled for 2002-03 fiscal year and 2005-06 fiscal year).
4. Housing and Community Action Agency Audit (Division of Human Services) in accordance with Audits of Public Housing Authorities by Independent Public Accountants (US Department of Housing and Urban Development handbook 7476); Standards for Audit of Governmental Organizations, Programs, Activities, and functions (issued by the US General Accounting Office); Single Audit Act of 1984; Audits of State and Local Governments (Office of Management and Budget Circular No. A-128). CPA shall perform audit processing and reporting requirements for REAC (Real Estate Assessment Center).
5. A review of transient occupancy taxpayers to determine if the taxes paid reflect the appropriate percentage of the actual room rental income.
6. Management report.

**DELIVERABLES**

The final report shall contain at least the following:

1. An alphabetical index of county departments.

2. A "letter of presentation" setting forth a description of the CPA's services and an opinion in conformity with Rule 58 of the California State Board of Accountancy on the fairness of the Balance Sheets and Statements of Revenues, Expenditures, and Changes in Fund Balances or Retained Earnings of each and every fund under control of the Board of Supervisors.
3. Any qualifications regarding the opinion.
4. Financial statements consisting of the Balance Sheets, Statements of Revenues, Expenditures, and Changes in Fund Balance or Retained Earnings in each and every fund under control the Board of Supervisors.
5. All other exhibits, schedules, and other data necessary for proper presentation of the results of the examination.
6. Also included in the final report should be comments on the following:
  - a. Any indication of the misappropriation of public money or irregular disbursement thereof.
  - b. The effectiveness of the accounting systems and the internal control features, including an examination of budget appropriations and funds to see that they agree and are properly accounted for.
  - c. Any improper maintenance or lack of maintenance of required books, records or accounts pertaining to financial transactions of the county.
  - d. The actions taken, if any on those recommendations contained in each previous Auditor's Report.
  - e. Recommendations on required changes to bring the county accounting procedures within the applicable provision of California State Law.

#### **ADDITIONAL ITEMS**

In addition to the above, the county may, on a case-by-case basis, solicit the cost of performing additional audits or reviews.

#### **FINANCIAL ARRANGEMENTS**

This request provides that the CPA firm submit a proposal for each segment of the audit, including a list of the hourly rate schedules for the various classifications of personnel utilized in the audit.

#### **TIMELINES**

A written proposal on the attached form must be received from interested CPA firms by Thursday, 5:00 p.m., July 24, 2003, at the County Administrative Office, 5100 Bullion Street, PO Box 784, Mariposa, CA 95338.

All proposals must be clearly marked on the outside of the envelope – SEALED AUDIT PROPOSAL. Opening of proposal is scheduled for 8:00 a.m., Wednesday, July 30, 2003 at the County Administrative Office. The award will be made at the regularly scheduled Board of Supervisors meeting on Tuesday, August 12, 2003.

#### **CONTRACT**

Attached is a draft contract for services. The successful bidder will be asked to sign this agreement with the county unless significant changes are necessary to conform to this Request for Proposals; such changes being mutually accepted and agreed. Questions concerning the accounting system should be directed to the Mariposa County Auditor, Ken Hawkins, PO Box 729, Mariposa, CA 95338 (ph 209-966-7606). E-Mail is [khawkins@mariposacounty.org](mailto:khawkins@mariposacounty.org). Questions regarding this Request for Proposals should be directed to the Administrative Analyst, Mary Hodson, PO Box 784, Mariposa, CA 95338 (ph 209-966-3222). E-mail is [mhodson@mariposacounty.org](mailto:mhodson@mariposacounty.org).

Attachments: Mariposa County Proposal for Audit for the County of Mariposa 2002-03 Fiscal Year  
Mariposa County Audit Agreement

# MARIPOSA COUNTY AUDIT AGREEMENT

THIS AGREEMENT, is made and entered into on the date or dates listed below written by and among \_\_\_\_\_, hereinafter referred to as "CPA" and the County of Mariposa, hereinafter referred to as "COUNTY," and GRAND JURY of the County of Mariposa, hereinafter referred to as "GRAND JURY."

## Witnesseth:

- I. That for and in consideration of the sum hereinafter agreed, for the fiscal years 2002/03, 2003/04, 2004/05, 2005/06 and 2006/07, to be paid to CPA, the CPA agrees to provide services for COUNTY pursuant to provisions of Section 925 et seq. of the California Penal Code, which reads as follows:

"The GRAND JURY shall investigate and report on the operations, accounts and records of the officers, departments, or functions of the county...."

The GRAND JURY shall investigate and report on the operations, accounts, and records of the officers, departments, or functions of the COUNTY including those operations, accounts, and records of any special legislative district or other district in the COUNTY created pursuant to state law for which the officers of the COUNTY are serving in the ex officio capacity as officers of the districts. The investigations may be conducted on some selective basis each year, but the GRAND JURY shall not duplicate any examination of financial statements which has been performed by or for the Board of Supervisors pursuant to Section 25250 of the Government Code; this provision shall not be construed to limit the power of the GRAND JURY to investigate and report on the operations, accounts and records of the officers, departments, or functions of the COUNTY. The GRAND JURY may enter into a joint contract with the Board of Supervisors to employ the services of an expert as provided for in Section 926 and Section 25250 of the Government Code, which reads as follows:

"Examine and audit, or cause to be audited, the financial accounts and records of all officers having responsibility...."

At least biennially the Board of Supervisors shall examine and audit, or cause to be audited, the financial accounts and records of all officers having responsibility for the care, management, collection, or disbursement of money belonging to the COUNTY or money received or disbursed by them under authority of law.

The audit shall encompass the immediately preceding one-year period, or any portion thereof not included in a prior year audit. This financial audit may be performed in coordination with the investigations conducted by the GRAND JURY under Section 925 of the Penal Code, or the Board of Supervisors may resolve to accept reports delivered pursuant to Section 933 of the Penal Code in lieu of its own separate examination if such reports are found to fulfill some or all of the requirements of this section. In connection with the requirements of this Section and Section 25253, the Board of Supervisors may employ the services of an independent certified public accountant or licensed public accountant to perform an examination of the financial statements in accordance with generally accepted auditing standards."

## Mariposa County Audit Agreement

The **CPA** will conduct a careful and complete examination of the accounts and records of all the officers, departments, and functions of the **COUNTY** including the accounts and records of all such officers which are kept in their ex officio capacity as incumbents or officers of any special legislative district or other district in the **COUNTY** created pursuant to state law, for the period from July 1, 2002 to June 30, 2007 on a fiscal year basis, except as otherwise provided in the **Agreement**, and as determined based upon the attached response to Request for Proposals, which is incorporated herein by reference. Specifically, the **CPA** shall provide report on the following:

1. General Purpose Financial Statement Audit.
2. Single Audit Report as described in OMB Circular A-133.
3. Local Transportation Audit.
4. Transportation Development Act (Non-transit Purposes).
5. State Transit Assistance Audit.
6. Tri-ennial Transportation Performance Audit.
7. Transit Fund Audit.
8. Housing and Community Action Agency Audit (Division of Human Services).
9. Management Report.

**CPA** shall report as to the facts found and on adequacy and efficiency of the records in each office covered by the audit with such recommendations as **CPA** may deem fit and proper, subject to the following provisions:

- A. **CPA** may review audits conducted by the County Auditor regarding monthly cash statements provided to the Auditor's Office by the County departments listed in Exhibit "A" attached hereto, and if they are considered adequate, such monthly cash statement reports may be included in the **CPA's** report by reference and pertinent comments. However, the **CPA** shall personally inspect receipt books from which said monthly cash statements are prepared. Such departments who submit monthly cash statements for the period covered by the **AGREEMENT** are shown on Exhibit "A" attached hereto.
  - B. **CPA** shall examine, on a test basis, disbursements made by **COUNTY** for all programs and departments under the auspices and control of the Mariposa County Board of Supervisors. **CPA** shall determine that funds used in accordance with various state and federal grants and programs have been expended in accordance with the various funding source requirements.
  - C. **CPA** shall provide assistance in the preparation of financial statements in instances where either the financial statements are in error or incomplete. This assistance would apply to all of the programs being audited and as described in Items 1-9 above.
  - D. In addition to the audits required above, **CPA** shall provide an audit of the following:
    1. At the request of the **GRAND JURY**.
    2. At the request of **COUNTY**.
  - E. A "careful and complete examination" is defined as a review of records within the offices of all the officers of the **COUNTY** of Mariposa, establishing by means of testing that items of cash reported as having been received have in fact been received and recorded by said offices. It shall also include the testing of disbursements by references to cancelled checks and supporting documents supplied by vendors or other supporting evidence of payment.
- II. **CPA** agrees to appear in person before the **GRAND JURY**, the Audit Committee, and/or the Board of Supervisors of the **COUNTY** at any time during the performance of the **AGREEMENT**, and to consult with and report as to the progress of the audit and all other matters pertaining thereto, when requested to do so by the **GRAND JURY**, the Audit Committee, the County Administrative Officer, or the Board of Supervisors.
- III. **CPA** may consult with the County Counsel of Mariposa County on legal problems arising during the course of audit.

Mariposa County Audit Agreement

- IV. CPA shall consult with the County Administrative Officer of Mariposa County and the **GRAND JURY** concerning the preliminary finding of the audit as they are developed.
- V. CPA shall commence the 2002/03 audit upon the signing of this **AGREEMENT**, and shall commence the 2003/04, 2004/05, 2005/06, 2006/07 in a timely manner allowing for orderly completion of the audit at March 31<sup>st</sup> following the close of each fiscal year ending at June 30<sup>th</sup>. All audits shall be completed by March 31<sup>st</sup> with the exception of the "Transportation Audits" which require an audit report 180 days after the close of the fiscal year, (December 31<sup>st</sup> of the year following the close of the fiscal year). All audits shall be conducted according to those generally accepted auditing standards as recognized by the American Institute of Certified Public Accountants.
- VI. CPA shall have access to and shall be permitted to use figures, tabulations, statistical schedules, and other data already assembled or prepared by the County Administrative Officer, the County Auditor, the County Treasurer, or the personnel of their respective offices for **COUNTY** purposes, but such statements shall not be copied verbatim and used as a representation of results of services for the final report of audit. This does not preclude the use of these statements in the audit report where acknowledgement is made that the County Auditor or the County Treasurer prepared them. Neither the County Auditor or the County Treasurer nor any members of their respective staffs shall be employed by CPA in connection with the audit nor shall the County Auditor or the County Treasurer nor any personnel in their respective departments be called upon to perform any service other than the performance of the regular duties of their respective offices.
- VII. CPA shall supervise the work of all persons selected by him. In the event CPA sub-contracts any portion of this work, CPA agrees to select only such auditing firms and CPA's as may be approved in writing by **GRAND JURY** and the **COUNTY** prior to the performance of any work sub-contracted. Should the services of any personnel employed by CPA be, for any reason whatsoever, unsatisfactory to **GRAND JURY** or the **COUNTY**, such personnel shall be promptly removed from the assignment. Notice of such unsatisfactory performance shall be given in writing by **GRAND JURY** or the **COUNTY** to CPA, and shall be effective immediately upon receipt thereof. The term "personnel" as used herein includes auditing firms.
- VIII. All books, records, figures, notes, materials, and information of every character, kind and description of the CPA or CPA's employees relating to this **AGREEMENT** shall be retained by CPA in confidential files for a period of five (5) years. Said records shall be made available at CPA's office during all regular business hours to the **COUNTY**, **GRAND JURY**, and to all subsequent **GRAND JURIES** and their respective agents for the requisite five (5) year period, after which said records may be burned or properly disposed.
- IX. The examinations, findings and reports of CPA shall be held as confidential by him and reported only to **GRAND JURY** and **COUNTY**. However, should CPA deem it essential to the completion or accuracy of this audit that his examination or findings involving a particular department be revealed to or discussed with a department head, he may do so, provided the prior consent of the **COUNTY** is first obtained.
- X. **GRAND JURY** and **COUNTY** shall pay CPA out of current funds of said **COUNTY** for services herein specified for audit of the 2002-03 fiscal year in the sum of \_\_\_\_\_ (\$ \_\_\_\_\_). Upon approval of CPA's statement by **GRAND JURY** and **COUNTY**, the sum as specified above shall be paid to CPA by the County Treasurer out of the General Fund of said **COUNTY** upon an invoice approved and signed by the Mariposa County Administrative Officer. However, it is mutually understood/agreed that **GRAND JURY** and **COUNTY** shall not pay CPA more than said maximum of \_\_\_\_\_ (\$ \_\_\_\_\_), for all services rendered pursuant to the **AGREEMENT**, except for such additional services as may be required by **GRAND JURY** or the **COUNTY**.

## Mariposa County Audit Agreement

- XI. In the event the audit develops irregularities or unforeseen conditions requiring investigation beyond the scope of the regular audit, a report of such conditions shall be made by **CPA** to **GRAND JURY** and the **COUNTY**. Should further investigations be authorized and directed by Grand Jury or the **COUNTY**, additional compensation therefore:
1. Shall be paid to **CPA** at the hourly rates of each class of **CPA**, accountant, or clerical help as specified by the **CPA** in their original bid proposal delineating an hourly wage for such individual classes of **CPA**, accountant, and/or clerical assistance.
  2. Shall be paid based on detailed invoice specifying the hours of service for each class of **CPA**, accountant, or clerical help engaged therein.
  3. Shall be paid upon approval of either the County Administrative Officer or the **GRAND JURY**, as appropriate, and drawn from the County Treasurer.
- XII. It is further agreed that **GRAND JURY** may require that **CPA** audit such additional departments, districts, funds and programs as it deems necessary to fulfill its function under Section 925 of the Penal Code, with the concurrence and approval of the Superior Court of the State of California for the County of Mariposa. Additional compensation shall be paid to **CPA** upon the same basis as set forth in Paragraph XI herein.
- XIII. **CPA** shall bear the typical office material and equipment costs necessary for the production of the final audited financial statements and reports. **CPA** shall bear all travel, meal and lodging costs associated with the audit of programs as defined in Paragraph I.
- XIV. It is further understood and agreed that the **GRAND JURY** shall require that the **CPA** report as to the adequacy of the independent audit of the records and accounts of the Special Districts that are administered by the Mariposa County Board of Supervisors. There are eleven special districts with combined appropriations of approximately 1.1 million.
- XV. Furthermore, it is mutually agreed the Board of Supervisors of **COUNTY** or the **GRAND JURY** may terminate this **AGREEMENT** at any time. However, if only **GRAND JURY** or **COUNTY** terminates this **AGREEMENT**, the **PARTY** not terminating the **AGREEMENT** may enter into a new **AGREEMENT** within twenty (20) days after such termination, with **CPA** to complete the audit on the same terms, conditions, and payments as set forth herein, but omitting the **PARTY** which terminated the **AGREEMENT**. If said **PARTY** does not enter into such a new **AGREEMENT** within said twenty (20) day period, **CPA** shall be entitled to receive pro-rata payment for the services which he has rendered prior to the notification of such termination.
- XVI. Completion of all reports detailing the audit of Mariposa County Financial Statements shall be submitted to the **GRAND JURY** and the **COUNTY** no later than the March 31<sup>st</sup> following the close of the prior fiscal year ending June 30. For the five year contract described in this contract, those dates would be March 31, 2004, March 31, 2005, March 31, 2006, March 31, 2007, and March 31 2008. However, all transportation and transit related reports shall be completed on December 31<sup>st</sup> of each year following the close of the prior fiscal year ending June 30<sup>th</sup> due to special reporting guidelines set forth by the State of California.
- XVI. **CPA** shall file copies of the General Purpose Financial Statement Audit, the Single Audit Report, and the Management Report as follows:
- ◆ Five (5) copies for the **GRAND JURY**.
  - ◆ Seven (7) copies for the Board of Supervisors
  - ◆ Twenty (20) copies for the County Auditor (includes other departments and various outside agencies).
  - ◆ Fifteen (15) copies to be filed at the Office of the State Controller

Mariposa County Audit Agreement

CPA shall file copies of the transportation and transit audits as follows:

- ◆ Ten (10) copies for the County Auditor who will distribute to appropriate departments and agencies.

XVIII. The final report shall contain at least the following:

1. An alphabetical index of **COUNTY** officials and departments.
2. A "letter of presentation" setting forth a description of **CPA**'s services and an opinion in conformity with Rule 58 of the California State Board of Accountancy on the fairness of the Balance Sheets and Statements of Revenues, Expenditures, and Changes in Fund Balance/Retained Earnings of each and every fund. If **CPA** is unable to render an unqualified opinion and a qualified opinion is given, the reasons for such qualifications shall be fully explained.
3. Financial statements consisting of the Balance Sheets and Statements of Revenues, Expenditures, and Changes in Fund Balance/Retained Earnings of each fund.
4. A summarized schedule of accountabilities for each department including a summary of all revolving fund and trust balances at June 30, 2003, June 30, 2004, June 30, 2005, June 30, 2006, and June 30, 2007.
5. All other exhibits, schedules, and other data necessary for proper presentation of the results of the examination.
6. Comments on the following:
  - ◆ Any indication of the misappropriation of public money or irregular disbursement. In addition, the **CPA** shall submit an immediate oral or written report to **GRAND JURY** upon discovery of such indication of misappropriation or irregular disbursement.
  - ◆ The effectiveness of the accounting systems and the internal control features, including an examination of budget appropriations and funds to see that they are being properly accounted for.
  - ◆ Any improper maintenance or non-maintenance of required books, records or accounts pertaining to financial transactions.
  - ◆ The action taken, if any, on those recommendations contained in the previous fiscal year **GRAND JURY** Report.

XIX. It is further agreed by and between the **PARTIES** hereto that in the event **CPA** performs services under this **AGREEMENT** that are subsequently determined not to be charges against the **COUNTY**, neither **COUNTY**, the **GRAND JURY** nor any of its members shall held liable for any such expenditures.

XX. This **AGREEMENT** requires the approval of the Board of Supervisors of the **COUNTY** of Mariposa and of the Superior Court of the State of California in and for the **COUNTY** of Mariposa in order to become effective.

XXI. It is mutually agreed that **CPA** shall not be permitted to participate in **COUNTY** or **GRAND JURY** audits for the audit period **AGREEMENT** period immediately following this **AGREEMENT**.

IN WITNESS WHEREOF, the **PARTIES** hereto have cause for this **AGREEMENT** to be executed as of the day and year hereinafter written.



Mariposa County Audit Agreement

Date \_\_\_\_\_

By: \_\_\_\_\_

Printed: \_\_\_\_\_

Title: \_\_\_\_\_

2003-04 MARIPOSA COUNTY GRAND JURY

Date: \_\_\_\_\_

By: \_\_\_\_\_

Title: Foreman

Date: \_\_\_\_\_

By: \_\_\_\_\_

Title: Chairman of the **Grand Jury** Audit  
Committee

Date: \_\_\_\_\_

By: \_\_\_\_\_

Bob Pickard  
Title: Chairman  
Mariposa County Board of Supervisors

Attest:

APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY:

\_\_\_\_\_  
MARGIE WILLIAMS  
Clerk of the Board

\_\_\_\_\_  
JEFFREY G. GREEN  
County Counsel

The foregoing is hereby approved this \_\_\_\_\_ day of \_\_\_\_\_ 2003.

\_\_\_\_\_  
F. Dana Walton  
Judge of the Superior Court of the State of  
California in and for the County of Mariposa

**Mariposa County**

**Proposal for Audit for the County of Mariposa  
2002-03, 03-04, 04-05, 05-06, 06-07 Fiscal Years**

Submitted by:

First Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
Contact: \_\_\_\_\_ Title: \_\_\_\_\_  
Telephone: \_\_\_\_\_ Date: \_\_\_\_\_

Audits:

General County Audit	\$ _____
Single Audit Requirement	\$ _____
Local Transportation Audit	\$ _____
Transportation Development Act Non-Transit Purposes	\$ _____
Transportation Tri-ennial Performance Audit	\$ _____
State Transit Assistance Audit	\$ _____
Transit Fund Audit	\$ _____
Management Audit	\$ _____
Total 2002-03	\$ _____

Anticipated Total Charges in Each Successive Year of 5-Year Agreement

2003/04	_____	2004/05	_____
2005/06	_____	2006/07	_____

I am duly authorized to bid this firm to contractual obligations as outlined in the accompanying Request for Proposals.

Signed by: \_\_\_\_\_

Title: \_\_\_\_\_

**EXHIBIT A**  
**County Departments Submitting Cash Statements**

Agricultural Commission  
Air Pollution  
Airport  
Animal Control  
Assessor/Recorder  
Auditor  
Board of Supervisors

Building Department  
Community Action Agency  
County Clerk  
County Counsel  
District Attorney  
Child Support Services  
Victim Witness  
Fire Department  
Health Department  
Housing Authority  
Human Services  
Library  
Parks and Recreation  
Planning  
Probation  
Public Works Department

Airport  
Facility Maintenance  
Roads  
Solid Waste  
Transportation Planning  
Vehicle Maintenance

Senior Nutrition  
Senior Services  
Sheriff  
Social Services  
Special Districts Under the Board  
    Coulterville Service Area  
    Don Pedro 1-M  
    Don Pedro Sewer  
    Mariposa Pines  
    Yosemite West  
    Wawona Service Area

Transit  
Treasurer/Tax Collector  
Visitor Bureau/Economic Development