



# Board Agenda Item 25

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DATE: February 1, 2022

TO: Board of Supervisors

SUBMITTED BY: Raman Bath, County Librarian  
Oscar J. Garcia, Auditor-Controller/Treasurer-Tax Collector

SUBJECT: Agreement for Consulting and Accounting Services for San Joaquin Valley Library System

RECOMMENDED ACTION(S):

- 1. Approve and authorize the Chairman to execute an Agreement with Hudson Henderson & Company, Inc. to provide accounting and controller services for the San Joaquin Valley Library System, effective February 1, 2022, for a term of three-years with two optional one-year extensions, total not to exceed \$1,800,000; and**
- 2. Authorize the Auditor-Controller/Treasurer-Tax Collector and/or County Librarian to execute renewals and amendments to the agreement for each of the one-year extensions.**

There is no Net County Cost associated with the recommended actions. Approval of the recommended agreement will allow the County to meet its obligation as a cooperative fiscal agent and to continue to provide a timely financial report to the San Joaquin Valley Library System (SJVLS). The recommended agreement will outsource controller, accounting, and strategic consulting services that the County has been performing as the fiscal agent for SJVLS. The recommended agreement complies with the California Cooperative code for fiscal agent services independently of the operational administration performed by the Library department.

ALTERNATIVE ACTION(S):

Should your Board not approve the recommended action, the County will be unable to provide necessary accounting and fiscal consulting services for SJVLS, which would impair the County's ability to meet its contractual obligations with SJVLS.

FISCAL IMPACT:

There is no increase in Net County Cost associated with the recommended action. The agreement is funded by cost recovery reimbursement from SJVLS Fund 4835 for actual costs incurred. Costs are estimated not to exceed \$360,000 annually and \$1,800,000 for the total possible five-year term of the recommended agreement. Sufficient appropriations and estimated revenues are included in the FY 2021-22 Adopted Budget and will be included in subsequent budget requests Org 75110903.

DISCUSSION:

The County is a member of SJVLS, a contract with the State of California, Department of Education, relating to the improvement of library services through a joint library cooperative system by public libraries within the San Joaquin Valley, and the County has been the designated fiscal agent and treasurer for the entity since

1979. The recommended agreement provides for controller, fiscal consulting, accounting, and audit coordination for audited financials. As a result of an efficiency and compliance review, it is the recommendation of the Auditor-Controller and the Library to transition the accounting and fiscal related administrative duties currently performed by Library departmental staff to an outside agency to meet compliance for separate and independent fiscal services.

A scope of work was prepared by the Library, and the Purchasing Division of the Department of Internal Services issued a Request for Quotation (RFQ). On September 27, 2021, RFQ #22-012 was released for accounting and controller services for SJVLS. The County of Fresno received four responses to RFQ 22-012 from the following firms:

1. Bryant L. Jolley, CPA
2. Charles E. Strand, CPA
3. Streamline CPA Accountancy Corporation
4. Hudson Henderson & Company, Inc.

Hudson Henderson & Company, Inc. submitted the lowest cost of the bids received for this RFQ.

All bids were evaluated by County Purchasing, and an award notice was sent to Hudson Henderson & Company, Inc. based on qualifications and lowest bid. The departments are requesting that the recommended agreement take effect upon your Board's approval so that the transition may be implemented immediately.

REFERENCE MATERIAL:

BAI #44, November 20, 1979

ATTACHMENTS INCLUDED AND/OR ON FILE:

On file with Clerk - Agreement with Hudson Henderson & Company

CAO ANALYST:

Raul Guerra