



# Board Agenda Item 29

DATE: July 8, 2025

TO: Board of Supervisors

SUBMITTED BY: Oscar J. Garcia, CPA, Auditor-Controller/Treasurer-Tax Collector

SUBJECT: Agreement with Vasquez and Company, LLP, for Financial Statement Auditing Services for Easton Community Services District

## RECOMMENDED ACTION(S):

**Approve and authorize the Chairman to execute an Agreement with Vasquez and Company, LLP, to provide financial statement auditing services for Easton Community Services District (the “District”) for Fiscal Year 2017-18 through Fiscal Year 2021-22 (Covered Fiscal Years), total not to exceed \$69,600.**

Approval of the recommended action will provide financial statement auditing services for the District. This will help the District catch up with its obligations, so that going forward it will be able to comply with Government Code Section 26909, which mandates that special districts submit an audited financial report to the Auditor-Controller/Treasurer-Tax Collector (ACTTC) within 12 months of the close of the fiscal year or years subject to audit. The District is within District 1 and District 3.

## ALTERNATIVE ACTION(S):

There is no other viable option. Failure to approve the contract for Vasquez and Company to provide auditing services would impair the District’s ability to come into compliance with Government Code Section 26909 and result in further time delay and significant costs for the District to hire another financial statement auditing services provider.

## FISCAL IMPACT:

There is no increase in Net County Cost associated with the recommended action. The total compensation under the agreement is capped at \$69,600 for the Covered Fiscal Years. The recommended Fiscal Year 2025-26 budget will include appropriations in the Department’s Org 0410 to fund the costs associated with the audits performed under the agreement. Although the County will incur the costs associated with the audit, these costs will be reimbursed by the District.

## DISCUSSION:

The District is a community services district established under the Community Services District law (CSD Law). The CSD Law provides that the board of directors of the District is required to provide for regular audits of the District’s accounts and records pursuant to Government Code section 26909, and for annual financial reports to the State Controller.

On August 6, 2024, the District contracted with the County, by the “Financial and Accounting Services

Agreement,” identified as County agreement 24-411, for the ACTTC to prepare financial statements for the District for the Covered Fiscal Years, and included the engagement of an external auditor to complete the audit of the financial statements, subject to the approval of the District’s Board of Directors.

The RFP for auditing services was issued on December 20, 2024. After addressing follow-up questions and releasing an addendum on January 13, 2025, the RFP was closed on January 27, 2025. One proposal was received from Vasquez and Company and subsequently reviewed by a three-member review committee from ACTTC.

The review committee consisted of three (3) representatives as noted below:

1. Fresno County Auditor-Controller's Office - Accounting & Financial Division Chief (1)
2. Fresno County Auditor-Controller's Office - Accountant II (1)
3. Fresno County Auditor-Controller's Office - Accountant I (1)

Each committee member reviewed the proposals independently, followed by a meeting to discuss their findings. The evaluation was facilitated by a member of ACTTC. On February 21, 2025, the review committee members reviewed and ranked the proposals and rendered recommendations.

The Review Committee determined that Vasquez and Company demonstrated the mandatory and technical requirements and relevant experience needed for the services. Vasquez and Company provided a thorough and comprehensive proposal. The firm’s total pricing of \$69,600 for services for the Covered Fiscal Years was reasonable and appropriate. Based on the overall review of the proposal, the Review Committee recommends engaging Vasquez and Company for the requested services.

As required by County agreement 24-411, this recommendation was presented to and approved by District's Board of Directors on June 9, 2025.

The ACTTC has reviewed and concurs with the Review Committee’s recommendation.

OTHER REVIEWING AGENCIES:

Easton Community Services District Board of Directors

REFERENCE MATERIAL:

BAI #27, August 6, 2024

ATTACHMENTS INCLUDED AND/OR ON FILE:

On file with Clerk - Audit Services Agreement with Vasquez and Company

CAO ANALYST:

Paige Benavides