



LOCAL AGENCY FORMATION COMMISSION for ALAMEDA COUNTY
Strategic Planning Session Agenda

June 23, 2023
9:00 a.m. - 12:00 p.m.
Dublin San Ramon Services District
7051 Dublin Blvd., Dublin, CA 94568

Times are approximate

8:45 **Gather for morning refreshments**

9:00 **Call to Order**

- Roll Call
- Pledge of Allegiance
- Public Comment

Welcome Comments from Chair

Consent Calendar

- *3a. Approval of Meeting Minutes: March 9, 2023 Regular Meeting*
- *3b. Proposed Bylaws Amendment for Regular Meeting Location*
- *3c. Contract Award for Professional Auditing Services*
- *3d. Appointment of Alternate Public Member*
- *3e. Nomination and Election of Chair and Vice Chair*

Introduction to Workshop

- *Chair and Executive Officer welcome comments*
- *Introduction of Facilitator Agenda review, norms for participation*
- *Connection activity - Contributions to the Commission*

9:35 **LAFCO Overview**

A look at the intent, role, and responsibilities of Local Agency Formation Commissions

9:55 **Review of Alameda LAFCO goals and accomplishments**

Assessment of actions, changes, and accomplishments during the past few years based on Strategic Plan

Looking to the future

- *Discussion of our current and emerging challenges and opportunities, and how to leverage our strengths*
- *How do we want to be viewed by the public and partnering agencies?*
- *How can Alameda LAFCO make a difference?*

Future priorities and accomplishments

- *Discussion on what we want to accomplish in the next two years*
- *Establish short-term and long-term priorities*

Overarching strategic areas

Identify the overarching strategic areas needed to realize future shared vision

- 11:35 Critical next steps
- 11:50 Reflections on the Workshop & closing comments
- 12:00 Adjournment



LAFCO

Alameda Local Agency Formation Commission

AGENDA REPORT

June 23, 2023

Item No. 3a

TO: Alameda Commissioners

FROM: April L. Raffel, Commission Clerk

SUBJECT: **March 9th Regular Meeting Minutes**

The Alameda Local Agency Formation Commission (LAFCO) will consider retroactively approving the draft minutes prepared for the meeting held on March 9, 2023. At the Commission’s May 11, 2023 meeting, a non-voting member motioned for approval of the agenda item. The minutes are in action-form and being presented for formal Commission approval.

Background

The Ralph M. Brown Act was enacted by the State Legislature in 1953 and – among other items – requires public agencies to maintain written minutes for qualifying meetings.

Discussion

This item is for Alameda LAFCO to consider approving action minutes for the March 9, 2023, regular meeting. The attendance record for the meeting follows.

- All Commissioners were present.

Alternatives for Action

The following alternatives are available to the Commission:

Alternative One (Recommended):

Retroactively approve the draft minutes prepared for Alameda LAFCO’s March 9, 2023, regular meeting (Attachment 1) with the approval date of May 11, 2023.

Alternative Two:

Continue consideration of the report to a future meeting and provide direction to staff as needed.

Recommendation

It is recommended the Commission proceed with Alternative Action One.

Procedures

This item has been placed on Alameda LAFCO's agenda as part of the consent calendar. A successful motion to approve the consent calendar will include taking affirmative action on the staff recommendation as provided unless otherwise specified by the Commission.

Respectfully,



April L. Raffel
Commission Clerk

Attachments:

1. Draft Meeting Minutes for March 9, 2023, Regular Meeting

SUMMARY ACTION MINUTES
ALAMEDA LOCAL AGENCY FORMATION COMMISSION
March 9, 2023, REGULAR MEETING

1. CALL TO ORDER | ROLL CALL

The regular meeting was called to order at 2:03 p.m. by Chair Sblendorio.
The Commission Clerk performed the roll call with the following attendance recorded.

Regulars Present: Karla Brown, City of Pleasanton
David Haubert, County of Alameda
Melissa Hernandez, City of Dublin
Ralph Johnson, Castro Valley Sanitary District
Nathan Miley, County of Alameda
Sblend Sblendorio, Public (CHAIR)

Alternates Present: John Marchand, City of Livermore
Georgean Vonheeder-Leopold, Dublin San Ramon Services District
(voting)

Members Absent: None

The Commission Clerk confirmed a quorum was present with seven voting members. Also present at the meeting were Executive Officer Rachel Jones, Commission Counsel Andrew Massey, and Commission Clerk April Raffel.

Commissioner Miley arrived at 2:15 p.m.

Commissioner Haubert arrived at 2:24 p.m.

2. PUBLIC COMMENT:

Chair Sblendorio invited anyone from the public to address the Commission on any matter not listed on the agenda and within the jurisdiction of the Commission.

The Commission Clerk confirmed there was one public comment to address the Commission. A comment was received from the following person:

- Kelly Abreau

3. CONSENT ITEMS

Item 3a

Approval Meeting Minutes for January 12, 2023

Item presented to approve draft action minutes prepared for the Commission's January 12, 2023 regular meeting. Recommendation to approve.

Item 3b

Approval of Proposed Contract Amendment with ACRC

Item presented to consider approval of the Proposed Contract Amendment with ACRC.
Recommendation to approve.

Item 3c

Approval of Quarterly Budget Report for Fiscal Year 2022-2023

Item presented to accept and file a Quarterly Budget Report for 2022-2023. Recommendation to approve.

Chair Sblendorio asked if any Commissioners would like to pull any consent agenda item. No Commissioners wanted to pull any item from the consent agenda.

Chair Sblendorio invited public comments.

The Commission Clerk confirmed there were no public comments.

Chair Sblendorio proceeded to close the public hearing.

Alternate Commissioner Vonheeder-Leopold motioned to approve the consent calendar with a second from Commissioner Johnson. Roll call requested:

AYES: Brown, Hernandez, Johnson, Sblendorio, Vonheeder-Leopold (voting for Special District)
NOES: None
ABSENT: Haubert and Miley
ABSTAIN: None

The Commission Clerk confirmed the motion was approved 5-0.

4. Draft Operating Budget and Workplan for FY 2023-2024 – (Public Hearing)

Item presented to consider adopting a draft budget and work plan for the fiscal year 2023-2024 in anticipation of taking final action at its next regular meeting. Proposed budget expenses total \$784,740, representing an increase of \$38,312 or 5.1% from the current fiscal year. The increase is marked by expenses for professional services in the Service and Supplies Unit for additional LAFCO studies and a rise in membership and travel costs.

Executive Officer Jones provided the formal staff presentation for the Commission to adopt the resolution, circulate the proposed budget for review and comment, and direct staff to return with a final budget as part of a notice hearing at the next regular meeting. Adoption will precede a formal public review and comment period and conclude with final action taken at the next regular meeting on May 11th. Recommendation to approve.

Chair Sblendorio invited Commission questions. None received.

Chair Sblendorio invited public comments.

The Commission Clerk confirmed there was one public comment to address the Commission. A comment was received from the following person:

- Kelly Abreau

Chair Sblendorio proceeded to close the public hearing.

Commissioner Brown motioned to approve the staff recommendation with a second from Alternate Commissioner Vonheeder-Leopold. Roll call requested:

AYES: Brown, Hernandez, Johnson, Sblendorio, Vonheeder-Leopold (voting for Special District)
NOES: None
ABSENT: Haubert and Miley
ABSTAIN: None

The Commission Clerk confirmed the motion was approved 5-0.

- 5. Review of Draft Scope of Analysis | Agricultural Land Use Designation Project – (Business)**
Item presented to receive a draft scope of analysis to guide a potential project for the County of Alameda’s Planning Department on the review of land use designations for agricultural land in the unincorporated areas of Alameda County.

Executive Officer Jones provided the formal staff presentation for discussion and information to the Commission, and with membership consent, to review the draft scope and identify any desired changes before authorizing staff to solicit comments from the County Planning Department with a final version to be presented for approval in May 2023. Recommendation to approve.

Chair Sblendorio invited Commission questions and then invited public comments.

The Commission Clerk confirmed there was one public comment to address the Commission. A comment was received from the following person:

- Kelly Abreau

Chair Sblendorio proceeded to close the public hearing.

Commission questions and discussion continued.

Commissioner Haubert motioned to approve the staff recommendation with a second from Commissioner Hernandez. Roll call requested:

AYES: Brown, Haubert, Hernandez, Johnson, Sblendorio, Vonheeder-Leopold (voting for Special District)
NOES: None
ABSENT: None
ABSTAIN: Miley

The Commission Clerk confirmed the motion was approved 6-0.

6. MATTERS INITIATED BY MEMBERS OF THE COMMISSION

- None

7. EXECUTIVE OFFICER REPORT

- None

8. INFORMATIONAL ITEMS

- a. Current and Pending Proposals
- b. Progress Report on Work Plan
- c. CALAFCO Staff Workshop from April 26-28 in Murphys, California
- d. Strategic Planning Workshop rescheduled for Friday, June 23 at Dublin San Ramon Services District for an in-person meeting.
- e. Commissioners with terms ending May 2023:
 1. David Haubert

Executive Officer Jones confirmed there was one public comment to address the Commission. A comment was received from the following person:

- Kelly Abreau

Chair Sblendorio proceeded to close the public hearing.

9. ADJOURNMENT OF REGULAR MEETING

Chair Sblendorio adjourned the meeting at 2:38 p.m.

Next Meetings of the Commission

Policy and Budget Committee Meeting

Thursday, April 6, 2023, at 2:00 p.m., Dublin City Hall

Regular Meeting

Thursday, May 11, 2023, at 2:00 p.m., Dublin City Hall

Strategic Planning Workshop

Friday, June 23, 2023, at 9:00 a.m., Dublin San Ramon Services District Boardroom

I hereby attest the minutes above accurately reflect the Commission's deliberations at its March 9, 2023 meeting.

ATTEST,



April L. Raffel

Commission Clerk

DRAFT

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TO: Alameda Commissioners

FROM: Rachel Jones, Executive Officer

SUBJECT: Proposed Bylaws Amendment | Section 2.1 - Regular Meetings Location

The Alameda Local Agency Formation Commission (LAFCO) will consider retroactively approving its bylaws amendment, changing its regular meeting location to the Dublin City Council Chamber located at 100 Civic Plaza in Dublin to allow for hybrid meetings. At the Commission’s May 11, 2023 meeting, a non-voting member motioned for approval of the agenda item. This item is for the Commission to retroactively approve the item starting on May 11, 2023.

Background

As set forth in the Commission’s Bylaws and Budget & Operating Policies, the Alameda Local Agency Formation Commission (LAFCO) holds its regular meetings typically on the second Thursday of every other month in Dublin San Ramon Services District (DSRSD) Board Room located at 7051 Dublin Boulevard in Dublin. Now, due to the Commission’s request for hybrid meetings and the lack of DSRSD’s remote meeting capabilities, staff recommends the Commission change its meeting location to the Dublin City Council Chamber to hold its regular meetings.

Discussion

This item is for Alameda LAFCO to amend its bylaws of its regular meeting location from the DSRSD Board Room to the Dublin City Council Chamber to support and hold hybrid meetings for the Commission and public.

Alternatives for Action

The following alternatives are available to the Commission:

Alternative One (Recommended):

Retroactively approve the amendment of Alameda LAFCO’s Bylaws of Section 2.1 to the meeting location of Dublin City Council Chamber located at 100 Civic Plaza in Dublin, California with the approval date of May 11, 2023.

Alternative Two:

Continue consideration of the report to a future meeting and provide direction to staff for additional information as needed.

Alternative Three:

Deny the proposed amendment.

Recommendation

It is recommended the Commission proceed with Alternative Action One.

Procedures

This item has been placed on Alameda LAFCO's agenda as part of the consent calendar. A successful motion to approve the consent calendar will include taking affirmative action on the staff recommendation as provided unless otherwise specified by the Commission.

Respectfully,



Rachel Jones
Executive Officer

Attachment:

1. Alameda LAFCO Bylaws – Track Changes

- The Commission will make a selection as part of the agenda of the first regularly scheduled meeting following the application deadline.
- If no candidate receives the required votes from the full Commission, then a new recruitment shall be conducted.
- A candidate may withdraw an application before or after the application deadline. If a candidate withdraws an application after the deadline, the candidate shall not be considered for the appointment unless the Commission performs a new recruitment and the person reapplies.
- When a regular public member vacancy occurs, the Commission may alternatively consider appointing the alternate public member to the regular public member seat. If the alternate public member is so appointed, then the Commission will proceed with an alternate public member recruitment process.

2. MEETINGS AND CONDUCT OF BUSINESS

2.1. Regular Meetings

Regular meetings are typically held on the second Thursday of every other month in the Dublin City Council Chamber, 100 Civic Plaza, Dublin, California at 2:00 p.m. Meetings are scheduled for January, March, May, July, September and November. Meeting location and date may change depending on the nature of agenda items.

2.2. Special Meetings

A special Commission meeting may be requested by submitting a written request to the Executive Officer indicating the specific reason(s) for such a meeting. The request will be considered at the next regularly scheduled meeting for which adequate notice can be provided. If the request is granted, the applicant is responsible for all costs associated with the conduct of the special meeting. The Chair, Vice Chair acting as Chair, or Commission may call special meetings if deemed necessary.

2.3. Meeting Procedures

Rosenberg's Rules of Order is designated as the general guide for conducting meetings and will be used to resolve points of order. Each agenda item is addressed as follows:

- Chair clearly announces the agenda item number and states the agenda item subject.
- Chair invites the appropriate person or persons to report on the item, including any recommendation that they might have. The appropriate person or persons may be the Chair, a member of the body, a staff person, or a committee chair charged with providing input on the agenda item.
- Chair asks members of the body if they have any technical questions of clarification. At this point, members of the body may ask clarifying questions to the person or persons who reported on the item, and that person or persons should be given time to respond.
- Chair invites public comments, or if appropriate at a formal meeting, should open the public meeting for public input. If numerous members of the public indicate a desire to speak to the subject, the Chair may limit the time of public speakers. At the conclusion of the public comments, the Chair announces that public input has concluded (or the public hearing as the case may be is closed).
- Chair invites a motion and, if made, a second and announces the names of the members of the body who makes and seconds the motion.
- Chair ensures that everyone understands the motion. This is done in one of three ways: (1) The Chair can ask the maker of the motion to repeat it. (2) The Chair can repeat the motion. (3) The Chair can ask the secretary or the clerk of the body to repeat the motion.

- Chair invites discussion of the motion by the body. If there is no desired discussion, or after the discussion has ended, the Chair announces that the body will vote on the motion. If there has been no discussion or very brief discussion, then the vote on the motion should proceed immediately and there is no need to repeat the motion. If there has been substantial discussion, then it is normally best to make sure everyone understands the motion by repeating it.
- Chair takes a vote. Simply asking for the “ayes”, and then asking for the “nays” normally does this. If members of the body do not vote, then they “abstain”. Unless the rules of the body provide otherwise then a simple majority determines whether the motion passes or is defeated.
- Chair announces the result of the vote and should announce what action (if any) the body has taken. In announcing the result, the Chair should indicate the names of the members of the body, if any, who voted in the minority on the motion. This announcement might take the following form: “The motion passes by a vote of 3-2, with Smith and Jones dissenting. We have passed the motion requiring 10 days notice for all future meetings of this body.”

2.4. **Meeting Agenda**

A written agenda shall be prepared for each meeting which lists the various items being considered including the title, a brief description of the item, the requested action and LAFCo staff's recommendation, if applicable. The agenda will be provided to LAFCo's established agenda mailing list, including appropriate media, project applicants and proponents, and interested parties requesting notice for a specific hearing.

2.5. **Order of Business**

Commission agendas shall include the following items:

- Call to Order and Pledge of Allegiance
- Roll Call
- Public Comment
- Closed Session (if needed)
- Approval of Minutes
- Consent Items
- Public Hearings
- Administrative Business
- Matters Initiated by the Commission
- Information Items/Announcements
- Adjournment

2.6. **Public Notice**

Public notice of regular and special meetings will be provided in accordance with the provisions of the CKH Act, the Brown Act and the California Environmental Quality Act, as applicable. The Executive Officer may provide public notice, above that required by law, when appropriate.

2.7. **Public Participation**

All citizens are encouraged to attend Commission meetings and state their views during public hearings. Alameda LAFCo shall hear and consider all oral or written testimony presented by any affected agency or any interested person on any agenda item. The Commission Chair may direct the focus of public comment for any given proposal.

2.8. **Public Comment**

An opportunity for public comment on any item not listed on an agenda will be provided at each meeting. Public comments are limited to no more than three minutes. Additional time may be granted at the discretion of the Chair. Only those issues, which are brought up at the

public hearing or in written correspondence delivered to the Commissioners at or prior to the hearing, may be raised in any legal challenge to actions taken by the Commission.

2.9. **Written Comments**

Submission of written comments regarding an item on the agenda is encouraged to facilitate thorough and thoughtful consideration of issues. Written comments will be distributed in agenda packets if received prior to packet distribution; for comments received up to 48 hours prior to the meeting, the Executive Officer will copy and distribute such comments at the meeting; for comments submitted less than 48 hours before the meeting, the writer must provide at least 15 copies for distribution, or may directly distribute written comments and materials to the Commission any time prior to the end of the public hearing.

2.10. **Consent Calendar**

Routine proposals and issues that do not require a public hearing may be placed on the Commission's consent calendar. Approval of all items on the consent calendar may be made in one motion. Matters placed on the consent calendar may be removed by any Commissioner, staff person or member of the public in order to allow discussion or postponement.

2.11. **Quorum**

A quorum is the number of Commissioners that must be present to legally conduct business. Four members of the seven-member commission constitute a quorum.

2.12. **Majority Vote**

Four affirmative votes, or a majority of the Commission, constitute a majority vote and are required for the adoption of any motion that has been duly made and seconded. On a tie vote, the motion fails.

2.13. **Record of Proceedings**

The Commission Clerk shall record and prepare minutes of each meeting. The minutes shall record major actions of the Commission at the meeting, but are not intended as a complete transcript of discussions. Upon approval, the minutes with any corrections thereto, shall become the official record of the action of the Commission. Commission proceedings shall be tape recorded and transcripts will be prepared upon request. The cost of transcription will be charged to the person or entity making the request in a manner established by the Executive Officer.

2.14. **Staff Reports**

Not less than five days prior to the hearing, the Executive Officer shall complete a staff report including his or her recommendations for each item to be heard. Copies, along with the agenda, shall be provided to each member of the Commission and to parties as required by the CKH. Staff reports related to change of organization, reorganization, and out of area service agreement proposals shall include the application questionnaire, a vicinity map; a boundary map showing existing and proposed boundaries along with relevant sphere of influence and other boundaries (e.g., Measure D and urban growth limits) superimposed, as appropriate; environmental documentation; and any related draft LAFCo resolutions.

2.15. **Committees**

LAFCo may establish committees deemed necessary for the purpose of conducting its proceedings. The Commission chair shall appoint members to the committees.

2.16. **Policy and Budget Committee**

LAFCo shall have a standing policy and budget committee for the purpose of reviewing and recommending policies, an annual workplan and annual budget to the Commission. The Policy and Budget Committee will meet the second Thursday of the even-numbered months (February, April, June, August, October and December) at 1:00 p.m. at the Dublin San Ramon Services District, 7051 Dublin Boulevard, Dublin, California.

3. CONFLICTS OF INTEREST AND FINANCIAL DISCLOSURE

3.1. **Conflict of Interest Code**

Alameda LAFCo shall adopt a conflict of interest code and update as necessary.

3.2. **Disqualification**

A Commissioner must disqualify herself or himself and not participate in a proceeding involving any proposal if, within the last 12 months, that Commissioner has received \$250 or more in business or campaign contributions from an applicant, an agent of an applicant, or any financially interested person who actively supports or opposes a decision on the matter pursuant to §84308.

If a Commissioner's impartiality with respect to a proposal is questioned by any person appearing before the Commission and that member has not disqualified himself or herself, the member may be permitted to abstain from participation in the proceedings by unanimous vote of the remaining Commission members. In such an event, the alternate member would be qualified to vote in the place of the regular member. A Commission member or alternate may not be disqualified from voting on any matter pertaining to his or her area or political jurisdiction.

3.3. **Financial Disclosure**

Pursuant to §56700.1, expenditures for political purposes related to an application must be disclosed. All applicants, including individual property owners who are a party to a proceeding, are required to submit a financial disclosure statement as part of any application package. Disclosures must be made in the same manner as disclosures for local initiative measures presented to the electorate.

Any applicant or an agent of an applicant who has made business or campaign contributions totaling \$250 or more to any Commissioner (regular or alternate) in the past twelve months, must disclose that fact for the official record of the Commission §84308(d). The disclosure of any such contribution (including amount of contribution and name of recipient Commissioner(s)) must be made: (1) in writing and delivered to the Executive Officer of the Commission prior to the hearing on the matter; or (2) by oral declaration made at the time the hearing on the matter is opened.

3.4. **Other Disclosures**

The applicant and any participant in the application, as defined in §84308, shall file with the Executive Officer any disclosure filings required by §56700.1.

4. BUDGET

4.1 **Annual Budget**

LAFCo will adopt an annual budget that identifies the resources available for LAFCo's use under the law and those resources necessary for the purpose of carrying out state law, including requirements for service reviews, sphere of influence updates and other mandated functions.



LAFCO

Alameda Local Agency Formation Commission

AGENDA REPORT

June 23, 2023

Item No. 3c

TO: Alameda Commissioners

FROM: Rachel Jones, Executive Officer
Ad Hoc Selection Committee (Johnson and Vonheeder-Leopold)

SUBJECT: **Contract Award | Professional Auditing Services**

At the Alameda Local Agency Formation Commission’s (LAFCO) May 11, 2023 meeting, a non-voting member motioned for approval of the agenda item. The Commission will consider retroactively approving a service contract to O’Connor & Company for professional auditing services, and for a contract period of 24 months, starting in May 2023; in an amount not-to-exceed \$23,000.

Background

Alameda LAFCO’s financial records are managed by staff with technical support and bookkeeping services provided by the County of Alameda’s Finance Department. These support services are formally provided through a Memorandum of Understanding and highlighted by staff accessing and utilizing the County’s ALCOLINKS software system in budgeting and accounts receivable/payable transactions. The Commission’s financial records, however, are separate and excluded from the County’s external auditing process that is ultimately published as a comprehensive annual financial report.

Alameda LAFCO’s work plan for the FY 2022-2023 includes an objective to complete a two-year audit report to verify the Commission’s fund balance and financial performance.

Selection Process

The Requests for Proposals (RFP) calling for bids from experienced consultants to prepare Alameda LAFCO’s audited financial statements was issued on January 20, 2023. The deadline to receive proposals was March 10, 2023. LAFCO compiled a list of potential bidders with the help of recommendations from other LAFCO agencies. The RFP was electronically sent to 30 firms and posted on the Alameda LAFCO for approximately 45 days.

An Ad Hoc Selection Committee was formed to review, screen written proposals, conduct interviews, and recommend a firm to the Commission. The Committee was comprised of Commissioners Ralph Johnson, Georgan Vonheeder-Leopold, and Executive Officer, Rachel Jones.

Administrative Office

Rachel Jones, Executive Officer
224 West Winton Avenue, Suite 110
Hayward, California 94544
T: 510.670.6267
www.alamedalafco.org

Nate Miley, Regular
County of Alameda

Karla Brown, Chair
City of Pleasanton

Ralph Johnson, Regular
Castro Valley Sanitary District

Sblendorio, Regular
Public Member

David Haubert, Regular
County of Alameda

Melissa Hernandez, Regular
City of Dublin

Mariellen Faria, Regular
Eden Township Healthcare District

Bob Woerner, Alternate
Public Member

Lena Tam, Alternate
County of Alameda

John Marchand, Alternate
City of Livermore

Georgan Vonheeder-Leopold, Alternate
Dublin San Ramon Services District

LAFCO received proposals from one firm – O’Connor & Company. The Committee conducted an interview remotely on April 6, 2023.

The Ad Hoc Selection Committee recommends O’Connor & Company based on three specific factors. The first being that O’Connor & Company has worked with five other LAFCO agencies and is familiar with LAFCO’s accounting and bookkeeping practices. Secondly, the firm estimated a prompt timeframe for the completion of the audit report by December 2023. Lastly, the firm has significant experience in accounting practices and public processes.

Financing

Adequate funding is dedicated in the FY 2022-2023 budget to cover costs associated with professional auditing services for the current and future fiscal years.

Alternatives for Action

The following alternatives are available to the Commission:

Alternative One (Recommended):

Retroactively approve the service contract to O’Connor & Company to perform Alameda LAFCO’s audit reports (2021-2022 and 2022-2023) for the contract period of approximately 24 months, starting May of 2023; in an amount not to exceed \$23,000; and

Authorize the Executive Officer to finalize contract negotiations and execute the consulting contract with O’Connor & Company with the advice of Alameda LAFCO Legal Counsel.

Alternative Two:

Continue consideration of the report to a future meeting and provide direction to staff as needed.

Alternative Three:

Take no action.

Recommendation

It is recommended the Commission proceed with Alternative Action One.

Procedures

This item has been placed on Alameda LAFCO’s agenda as part of the consent calendar. A successful motion to approve the consent calendar will include taking affirmative action on the staff recommendation as provided unless otherwise specified by the Commission.

Respectfully,



Rachel Jones
Executive Officer

Attachment:

1. Draft Contract Agreement
2. O'Connor & Company Proposal

P.O./Contract # _____

**ALAMEDA LAFCO, ALAMEDA COUNTY, STATE OF CALIFORNIA
STANDARD AGREEMENT**

THIS AGREEMENT, made and entered into this *** day of *****, by and between the ALAMEDA LOCAL AGENCY FORMATION COMMISSION, a public agency of the State of California, hereafter called the "Alameda LAFCO", and O'Connor & Company, a business duly qualified in the State of California, whose principal place of business 1101 Fifth Avenue, Suite 360, San Rafael, CA 94901, is hereafter called the "Contractor."

WITNESSETH

WHEREAS, the Alameda LAFCO desires to obtain professional consulting services for a auditing services that is a part of LAFCO's workplan for fiscal year 2022-2023 and the proposal can be viewed in Exhibit A attached hereto ("Services"); and

WHEREAS, Contractor is professionally qualified to provide such services; and

WHEREAS, the Alameda LAFCO desires to retain and employ the services of Contractor in connection with such work, and Contractor is agreeable with such employment.

NOW, THEREFORE, it is agreed that the Alameda LAFCO does hereby retain and employ Contractor to provide the Services in connection with such work, and Contractor accepts such employment, on the terms and conditions hereinafter specified in this Agreement and additional provisions attached hereto, and the following described exhibits, all of which are incorporated into this Agreement by this reference:

Exhibit A	Scope of Services
Exhibit B	Payment Terms
Exhibit C	Insurance Requirements

CONTRACT PERIOD will be a continuance from May 12, 2023 through May 12, 2025. This Agreement may be extended by mutual agreement of both parties hereto, in writing not less than thirty (30) days prior to the expiration of this Agreement.

COMPENSATION: The Alameda LAFCO agrees to pay Contractor, pursuant to the terms set forth in Exhibit B, for services performed hereunder in a total amount not to exceed \$23,000 for the term of the current agreement, including all expenses, contingencies, and other miscellaneous expenses.

ADDITIONAL PROVISIONS, pages 3 through 11, attached hereto constitute a part of this agreement.

IN WITNESS WHEREOF, the parties hereto have executed this agreement as of the day and year first above written.

ALAMEDA LAFCO

CONTRACTOR

By: _____
Rachel Jones
LAFCO EXECUTIVE OFFICER

CONTRACTOR

By: _____

Title: Principal

1101 Fifth Avenue, Suite 360
San Rafael, CA 94901

Tax Payer I.D. # _____

APPROVED AS TO FORM:

Andrew Massey,
LAFCO LEGAL COUNSEL

I hereby certify under penalty of perjury that the Executive Officer of the Alameda LAFCO was duly authorized to execute this document on behalf of the Alameda LAFCO by a majority vote of the Commission on May 11, 2023.

Date: _____

ATTEST:

Alameda LAFCO
County of Alameda
State of California

By: _____

ADDITIONAL PROVISIONS

1. **EMPLOYER/EMPLOYEE RELATIONSHIP:** No relationship of employer and employee is created by this Agreement, it being understood that Contractor shall act hereunder as an independent Contractor; that Contractor shall not have any claim under this Agreement or otherwise against the Alameda LAFCO for seniority, vacation time, vacation pay, sick leave, personal time off, overtime, health insurance, medical care, hospital care, retirement benefits, Social Security, disability, Workers' Compensation, or unemployment insurance benefits, civil service protection, or employee benefits of any kind; that Contractor shall be solely liable for and obligated to pay directly all applicable taxes, including, but not limited to, Federal and State income taxes, and in connection therewith Contractor shall indemnify and hold the Alameda LAFCO harmless from any and all liability which the Alameda LAFCO may incur because of Contractor's failure to pay such taxes; that Contractor does, by this Agreement, agree to perform his/her said work and functions at all times in strict accordance with currently approved methods and practices in his/her field and that the sole interest of the Alameda LAFCO is to ensure that said service shall be performed and rendered in a competent, efficient, timely and satisfactory manner and in accordance with the standards required by the agency concerned. Notwithstanding the foregoing, if the Alameda LAFCO determines that pursuant to state and federal law Contractor is an employee for purposes of income tax withholding, the Alameda LAFCO shall, upon two weeks notice to Contractor withhold from the payments to Contractor hereunder federal and state income taxes and pay said sums over to the Federal and State governments.
2. **HOLD HARMLESS/INDEMNIFICATION:** To the fullest extent permitted by law, Contractor shall hold harmless, defend and indemnify Alameda LAFCO, its Commissioners, employees and agents from and against any and all claims, losses, damages, liabilities and expenses, including but not limited to attorneys' fees, arising out of or resulting from the performance of services under this Agreement, provided that any such claim, loss, damage, liability or expense is attributable to bodily injury, sickness, disease, death or to injury to or destruction of property, including the loss therefrom, or to any violation of federal, state or municipal law or regulation, which arises out of or is any way connected with the performance of this agreement (collectively "Liabilities") except where such Liabilities are caused solely by the negligence or willful misconduct of any indemnitee. Alameda LAFCO may participate in the defense of any such claim without relieving Contractor of any obligation hereunder. The obligations of this indemnity shall be for the full amount of all damage to Alameda LAFCO, including defense costs, and shall not be limited by any insurance limits.
3. **INSURANCE AND BOND:** Contractor shall at all times during the term of the Agreement with Alameda LAFCO maintain in force those insurance policies as designated in the attached Exhibit C, "Insurance Requirements," and will comply with all those requirements as stated herein.
4. **WORKERS' COMPENSATION:** Contractor shall provide Workers' Compensation insurance at Contractor's own cost and expense and further, neither the Contractor nor its carrier shall be entitled to recover from the Alameda LAFCO any costs, settlements, or expenses of Workers' Compensation claims arising out of this agreement.
5. **CONFORMITY WITH LAW AND SAFETY:**
 - A. Contractor shall observe and comply with all applicable laws, ordinances, codes and regulations of governmental agencies, including federal, state, municipal, and local governing bodies, having jurisdiction over the scope of services or any part hereof, including all provisions of the Occupational Safety and Health Act of 1979 and all amendments thereto, and

all applicable federal, state, municipal, and local safety regulations. All services performed by Contractor must be in accordance with these laws, ordinances, codes and regulations. Contractor shall indemnify and hold Alameda LAFCO harmless from any and all liability, fines, penalties and consequences from any noncompliance or violations of such laws, ordinances, codes and regulations. If a provision of this Agreement is found to be invalid, the parties legally, commercially, and practicably can continue this Agreement without that provision, and the remainder of this Agreement shall continue in force and effect unless an essential purpose of this Agreement would be defeated by the loss of such provision. In the event any of the terms, conditions, or provisions of this Agreement are held to be illegal or otherwise unenforceable, such term, condition or provision shall be deemed severable from the remainder of this Agreement and shall not cause any other part or provision of this Agreement to be illegal or unenforceable.

- B. Accidents: If death, serious personal injury or substantial property damage occurs in connection with the performance of this agreement, Contractor shall immediately notify Alameda LAFCO by telephone. Contractor shall promptly submit to Alameda LAFCO a written report, in such form as may be required by Alameda LAFCO of all accidents which occur in connection with this Agreement. This report must include the following information: (1) name and address of the injured or deceased person(s); (2) name and address of Contractor's subcontractor, if any; (3) name and address of Contractor's liability insurance carrier; and (4) a detailed description of accident and whether any of LAFCO's equipment, tools, material, or staff were involved. Contractor further agrees that it shall take all reasonable steps to preserve all physical evidence and information which may be relevant to accidents or circumstances surrounding a potential claim, while maintaining public safety. Contractor shall provide Alameda LAFCO the opportunity to review and inspect such evidence, including the scene of the accident.
6. PAYMENT: Payment to Contractor will be made only upon presentation of proper invoice by Contractor subject to the approval of Alameda LAFCO, and in accordance with this Agreement and its Exhibit B.
 7. ROYALTIES AND INVENTIONS: The Alameda LAFCO shall have a royalty-free, exclusive and irrevocable license to reproduce, publish and use the results produced in the course of or under this Agreement; and Contractor shall not publish any such material relating to Alameda LAFCO without prior consent of Alameda LAFCO.
 8. CONFIDENTIALITY OF INFORMATION: Confidential information is defined as all information disclosed to Contractor which relates to Alameda LAFCO's past, present, and future activities, as well as activities under this Agreement. Contractor will hold all such information with the same degree of care which Contractor utilizes to protect its own data of a similar nature. Upon cancellation or expiration of this Agreement, Contractor will return to Alameda LAFCO all written or descriptive matter which contains any such confidential information.
 9. CONFLICT OF INTEREST: No officer, member, or employee of Alameda LAFCO and no member of its governing body shall have any pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof. No Contractor, nor any member of Contractor's family shall serve on the Alameda LAFCO, or hold any such position which either by rule, practice or action nominates, recommends, or supervises Contractor's operations, or authorizes funding to Contractor. Contractor shall immediately bring to Alameda LAFCO's attention any situation in which its client has, or is reasonably likely to have an application or other matter pending before Alameda LAFCO. The

provisions of this Agreement are not exclusive, and thus Alameda LAFCo may at its discretion appoint a different firm to serve as its consultant in the event of a conflict. Contractor agrees not to assign any of the key personnel identified in Exhibit A to any matter that is, or is likely to be pending before Alameda LAFCo regardless of whether Alameda LAFCo in its discretion decides to hire another firm to avoid a conflict.

10. **USE OF ALAMEDA LAFCO PROPERTY:** Contractor shall not use Alameda LAFCo premises or property (including equipment, instruments and supplies) or personnel for any purpose other than in the performance of his/her obligations under this Agreement.
11. **EQUAL EMPLOYMENT OPPORTUNITY PRACTICES/PROVISIONS:** Contractor assures that it will comply with Title VII of the Civil Rights Act of 1964 and that no person shall, on the grounds of race, creed, color, disability, sex, sexual orientation, national origin, age, religion, Vietnam era Veteran's status, political affiliation, or any other non-merit factor, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under this Agreement.
 - A. Contractor shall, in all solicitations or advertisements for applicants for employment placed as a result of this Agreement, state that it is an "Equal Opportunity Employer" or that all qualified applicants will receive consideration for employment without regard to their race, creed, color, disability, sex, sexual orientation, national origin, age, religion, Vietnam era Veteran's status, political affiliation, or any other non-merit factor.
 - B. Contractor shall, if requested to so do by Alameda LAFCo, certify that it has not, in the performance of this Agreement, discriminated against applicants or employees because of their race, creed, color, disability, sex, sexual orientation, national origin, age, religion, Vietnam era Veteran's status, political affiliation, or any other non-merit factor.
 - C. If requested to do so by Alameda LAFCo, Contractor shall provide Alameda LAFCo with access to copies of all of its records pertaining or relating to its employment practices, except to the extent such records or portions of such records are confidential or privileged under State or Federal law.
 - D. Contractor shall recruit vigorously and encourage minority- and women-owned businesses to bid its subcontracts.
 - E. Nothing contained in this contract shall be construed in any manner so as to require or permit any act which is prohibited by law.
 - F. The Contractor shall include the provisions set forth in paragraphs A through E (above) in each of its subcontracts.
12. **ASSIGNMENT OF CONTRACT:** Nothing contained in this Agreement shall be construed to permit assignment or transfer by Contractor of any rights under this Agreement and such assignment or transfer is expressly prohibited and void unless otherwise approved in writing by Alameda LAFCo.
13. **DRUG-FREE WORKPLACE:** Contractor and Contractor's employees shall comply with Alameda LAFCo's policy of maintaining a drug-free workplace. Neither Contractor nor Contractor's employees shall unlawfully manufacture, distribute, dispense, possess or use controlled substances, as defined in 21 U.S. Code section 812, including marijuana, heroin, cocaine, and amphetamines, at any LAFCo facility or work site. If Contractor or any employee of Contractor is convicted or pleads

nolo contendere to a criminal drug statute violation occurring at an Alameda LAFCO facility or work site, the Contractor within five days thereafter shall notify the Executive Officer of Alameda LAFCO. Violation of this provision shall constitute a material breach of this Agreement.

14. **FEDERAL AND STATE AUDITS:** Until the expiration of five (5) years after the furnishing of any services pursuant to this Agreement, Contractor shall make available, upon written request, to the Federal/State government or any of their duly authorized representatives, this Agreement, and such books, documents, and records of Contractor that are necessary to certify the nature and extent of the reasonable cost of services to Alameda LAFCO. If Contractor enters into any Agreement with any related organization to provide services pursuant to this Agreement with value or cost of \$10,000 or more over a twelve-month period, such Agreement shall contain a clause to the effect that until the expiration of five years after the furnishing of services pursuant to such subcontract, the related organization shall make available, upon written request, to the Federal/State government or any of their duly authorized representatives, the subcontract, and books, documents and records of such organization that are necessary to verify the nature and extent of such costs. This paragraph shall be of no force and effect when and if it is not required by law. Alameda LAFCO shall have access to Contractor's financial records for purposes of auditing payments made to Contractor hereunder. Such records shall be complete and available for audit ninety (90) days after final payment is made to Contractor hereunder and shall be retained and available for audit purposes for five (5) years after said final payment hereunder.
15. **TIME IS OF THE ESSENCE** in each and all of the provisions of this agreement.
16. **AMENDMENT:** No change, alteration, variation, modification of the terms, termination or discharge of this Agreement shall be valid unless made in writing and signed by the parties hereto.
17. **ASSURANCE OF PERFORMANCE:** If at any time Alameda LAFCO believes Contractor may not be adequately performing its obligations under this Agreement, that Contractor may fail to complete the Services as required by this Agreement, or has provided written notice of observed deficiencies in Contractor's performance, Alameda LAFCO may request from Contractor prompt written assurances of performance and a written plan to correct the observed deficiencies in Contractor's performance. Contractor shall provide such written assurances and written plan within ten (10) calendar days of receipt of Alameda LAFCO's written request and shall thereafter diligently commence and fully perform such written plan. Contractor acknowledges and agrees that any failure to provide written assurances and a written plan to correct observed deficiencies, in the required time, to diligently commence and fully perform such written plan, is a material breach under this Agreement.
18. **KEY PERSONNEL:** Contractor shall identify himself as key personnel assigned to perform services in Exhibit A and obtain Alameda LAFCO approval of any substitution by the Contractor of key personnel.
19. **SUBCONTRACTORS:** Contractor shall identify and obtain Alameda LAFCO approval of all subcontractors. Nothing provided herein shall create any obligation on the part of Alameda LAFCO to pay or to see to the payment by Contractor of any monies to any subcontractor, supplier or vendor, nor create any relationship in contract or otherwise, express or implied between any such subcontractor, supplier or vendor and Alameda LAFCO. Approval by Alameda LAFCO of any subcontractor shall not constitute a waiver of any right of Alameda LAFCO to reject defective work, material or equipment, not in compliance with the requirements of this Agreement.

20. **CHOICE OF LAW:** This Agreement, and any dispute arising from the relationship between the parties to this Agreement, shall be governed by the laws of the State of California, excluding any laws that direct the application of another jurisdiction's laws, and its courts shall have jurisdiction (but not exclusive jurisdiction) to hear and determine all questions relating to this Agreement.
21. **WAIVER:** Any failure of a party to assert any right under this Agreement shall not constitute a waiver or a termination of that right, under this Agreement or any provisions of this Agreement.
22. **ENTIRE AGREEMENT:** This Agreement, including all attachments, exhibits, and any other documents specifically incorporated into this Agreement, shall constitute the entire Agreement between Alameda LAFCO and Contractor relating to the subject matter of this Agreement. As used herein, Agreement refers to any documents incorporated herein by reference and any exhibits or attachments. This Agreement supersedes and merges all previous understandings, and all other agreements, written or oral, between the parties and sets forth the entire understanding of the parties regarding the subject matter thereof. The Agreement may not be modified except by a written document signed by both parties.
23. **TERMINATION:** Alameda LAFCO may terminate this Agreement with or without cause by providing thirty (30) days notice, in writing, to the Contractor. Upon the expiration of said notice, this Agreement shall become of no further force or effect whatsoever and each of the parties hereto shall be relieved and discharged here from. Alameda LAFCO may terminate at any time without notice upon material breach of the terms of this Agreement and/or in the event that Alameda LAFCO determines that the Contractor's performance is substandard or unsatisfactory.
24. **SURVIVAL:** The obligations of this Agreement, which by their nature would continue beyond the termination or expiration of the Agreement, including without limitation, the obligations regarding Hold Harmless/Indemnification (paragraph 2), Confidentiality of Information (paragraph 9), and Conflict of Interest (paragraph 10), shall survive termination or expiration.
25. **NOTICES:** All notices, requests, demands, or other communications under this Agreement shall be in writing. Notices shall be given for all purposes as follows:
 - **Personal delivery:** When personally delivered to the recipient, notices are effective on delivery.
 - **First Class Mail:** When mailed first class to the last address of the recipient known to the party giving notice, notice is effective three mail delivery days after deposit in a United States Postal Service office or mailbox.
 - **Certified Mail:** When mailed certified mail, return receipt requested, notice is effective on receipt, if delivery is confirmed by a return receipt.
 - **Overnight Delivery:** When delivered by overnight delivery (Federal Express/United Parcel Service/DHL WorldWide Express/etc.) with charges prepaid or charged to the sender's account, notice is effective on delivery, if delivery is confirmed by the delivery service.
 - **Telex or facsimile transmission:** When sent by telex or fax to the last telex or fax number of the recipient known to the party giving notice, notice is effective on receipt, provided that (a) a duplicate copy of the notice is promptly given by first-class or certified mail or by overnight delivery, or (b) the receiving party delivers a written confirmation of receipt. Any notice given

by telex or fax shall be deemed received on the next business day if is received after 5:00 p.m. (recipients time) or on a non-business day.

Addresses for purpose of giving notice are as follows:

To LAFCO: Alameda LAFCO
 224 West Winton, Suite 110
 Hayward, CA 94544

To Contractor: O'Connor & Company
 1101 Fifth Avenue, Suite 360
 San Rafael, CA 949

Any correctly addressed notice that is refused, unclaimed, or undeliverable because of an act or omission of the party to be notified shall be deemed effective as of the first date that said notice was refused, unclaimed, or deemed undeliverable by the postal authorities, messenger, or overnight delivery service.

Any party may change its address or telex or facsimile number by giving the other party notice of the change in any manner permitted by this Agreement.

[END OF ADDITIONAL PROVISIONS]

EXHIBIT A - SCOPE OF SERVICES

Alameda LAFCO

Year Ending June 30, 2022

Work Plan by Significant Segments

	Sept	Oct	Nov	Hours
Planning				
Meet with client to discuss current year issues and audit work plan	x			2
Consult with management regarding internal control, computer and financial reporting. Review Alameda LAFCO's organizational chart, current year audit objectives of Alameda LAFCO, current litigation regarding Alameda LAFCO, new Federal, State and local legislation affecting Alameda LAFCO, material subsequent events, and review of prior year reports and findings.	x			8
Conduct Fraud Risk Assessment.	x			1
Compliance				
Document and evaluate significant accounting systems.	x			2
Perform all necessary compliance testing of Alameda LAFCO using various checklists to cover the following areas: Petty cash, investments, cash, minutes, contracts, ordinances, revenue, receivables, service revenue, expenditures, accounts payable, payroll and related liabilities, inventories, property, equipment and capital expenditures, grants, single audit compliance and other pertinent areas.	x			8
Discuss interim findings with management.	x			1
Financial				
Perform year-end substantive testing including using tailored audit programs to test year end account balances, third party confirmations, verify material balances, Alameda LAFCO compliance with its budget and additional compliance testing as needed.		x		40
Exit conference and discuss findings with management.		x		1
Prepare Draft Audit Reports and Financial Statements for Alameda LAFCO.		x	x	20
Complete/issue Financial Reports and Management Letter.		x	x	2
Total Estimated Hours				85

EXHIBIT B – CONTRACT PAYMENT TERMS

Contracted Service:

- The Alameda LAFCo will pay Contractor for services provided herein, upon submittal of an invoice and summary report of services performed pursuant to this agreement. All services will be performed at the direction of, and with the prior authorization of, the LAFCO Executive Officer. Invoices will be approved by the Alameda LAFCO Executive Officer. Payments under the terms of this Agreement shall not exceed \$23,000. This amount includes all administrative expenses and costs, travel expenses and contingencies. For the purposes assigned in the proposal, the billing rates are as listed in the firm’s proposal and shown below:

Michael O’Connor, Director: \$200/hour

	<u>Hours</u>	<u>Rates</u>	<u>Estimated amount</u>
Director	20	\$ 200	\$ 4,000
Audit Director/Reviewer	2	150	300
Audit Supervisor	44	120	5,280
Senior Accountant	11	100	1,100
Admin	8	100	800
	<u>85</u>		<u>11,480</u>
Travel, out-of-pocket expenses, etc.			<u>20</u>
			<u>Estimated Audit Fees for 2021-2022 \$ 11,500</u>
			<u>Estimated Audit Fees for 2022-2023 \$ 11,500</u>

- Alameda LAFCo expects Contractor to cover all costs of professional development activities, training, and/or continuing education unless Alameda LAFCO requires such professional development activities, training and/or continuing education of Contractor or Contractor obtains prior written approval from LAFCO to incur the cost of such professional development activities, training and/or continuing education.
- The term of this Agreement is May 12, 2023 through May 12, 2025.

EXHIBIT C - MINIMUM INSURANCE REQUIREMENTS

Without limiting any other obligation or liability under this Agreement, the Contractor, at its sole cost and expense, shall secure and keep in force during the entire term of the Agreement or longer, as may be specified below, the following minimum insurance coverage, limits and endorsements:

TYPE OF INSURANCE COVERAGES		MINIMUM LIMITS
A	Commercial General Liability Premises Liability; Products and Completed Operations; Contractual Liability; Personal Injury and Advertising Liability	\$1,000,000 per occurrence (CSL) Bodily Injury and Property Damage
B	Commercial or Business Automobile Liability All owned vehicles, hired or leased vehicles, non-owned, borrowed and permissive uses. Personal Automobile Liability is acceptable for individual contractors with no transportation or hauling related	\$1,000,000 per occurrence (CSL) Any Auto Bodily Injury and Property Damage
C	Workers' Compensation (WC) and Employers Liability (EL) Required for all contractors with employees	WC: Statutory Limits EL: \$1,000,000 per accident for bodily injury or disease
D	<p>Endorsements and Conditions:</p> <ol style="list-style-type: none"> ADDITIONAL INSURED: All insurance required above with the exception of Commercial or Business Automobile Liability, Workers' Compensation and Employers Liability, shall be endorsed to name as additional insured: the Alameda Local Agency Formation Commission (LAFCO), the individual members thereof, and all Alameda LAFCO officers, agents, employees, volunteers, and representatives. The Additional Insured endorsement shall be at least as broad as ISO Form Number CG 20 38 04 13. DURATION OF COVERAGE: All required insurance shall be maintained during the entire term of the Agreement. In addition, Insurance policies and coverage(s) written on a claims-made basis shall be maintained during the entire term of the Agreement and until 3 years following the later of termination of the Agreement and acceptance of all work provided under the Agreement, with the retroactive date of said insurance (as may be applicable) concurrent with the commencement of activities pursuant to this Agreement. REDUCTION OR LIMIT OF OBLIGATION: All insurance policies, including excess and umbrella insurance policies, shall include an endorsement and be primary and non-contributory and will not seek contribution from any other insurance (or self-insurance) available to Alameda LAFCO. The primary and non-contributory endorsement shall be at least as broad as ISO Form 20 01 04 13. Pursuant to the provisions of this Agreement insurance effected or procured by the Contractor shall not reduce or limit Contractor's contractual obligation to indemnify and defend the Indemnified Parties. INSURER FINANCIAL RATING: Insurance shall be maintained through an insurer with a A.M. Best Rating of no less than A:VII or equivalent, shall be admitted to the State of California unless otherwise waived by Risk Management, and with deductible amounts acceptable to Alameda LAFCO. Acceptance of Contractor's insurance by Alameda LAFCo shall not relieve or decrease the liability of Contractor hereunder. Any deductible or self-insured retention amount or other similar obligation under the policies shall be the sole responsibility of the Contractor. SUBCONTRACTORS: Contractor shall include all subcontractors as an insured (covered party) under its policies or shall verify that the subcontractor, under its own policies and endorsements, has complied with the insurance requirements in this Agreement, including this Exhibit. The additional Insured endorsement shall be at least as broad as ISO Form Number CG 20 38 04 13. JOINT VENTURES: If Contractor is an association, partnership or other joint business venture, required insurance shall be provided by one of the following methods: <ul style="list-style-type: none"> Separate insurance policies issued for each individual entity, with each entity included as a "Named Insured" (covered party), or at minimum named as an "Additional Insured" on the other's policies. Coverage shall be at least as broad as in the ISO Forms named above. Joint insurance program with the association, partnership or other joint business venture included as a "Named Insured". CANCELLATION OF INSURANCE: All insurance shall be required to provide thirty (30) days advance written notice to Alameda LAFCo of cancellation. CERTIFICATE OF INSURANCE: Before commencing operations under this Agreement, Contractor shall provide Certificate(s) of Insurance and applicable insurance endorsements, in form and satisfactory to Alameda LAFCO, evidencing that all required insurance coverage is in effect. Alameda LAFCO reserves the rights to require the Contractor to provide complete, certified copies of all required insurance policies. The required certificate(s) and endorsements must be sent as set forth in the Notices provision. 	

Proposal For Auditing Services

For

Alameda Local Agency Formation Commission

For the Fiscal Years Ending
June 20, 2022, and 2023

Submitted by March 10, 2023

Proposed by:



Michael A. O'Connor, CPA
1101 Fifth Avenue, Suite 360
San Rafael, CA 94901
Telephone: (415) 457-1215

March 10, 2023

Rachel Jones, Executive Officer
 Alameda Local Agency Formation Commission
 224 West Winton Avenue, Suite 110
 Hayward, CA 94544
 Email: Rachel.jones@acgov.org

Dear Rachel Jones:

We are pleased to submit, in response to your request, the following proposal for a financial statement audit for Alameda Local Agency Formation Commission (Alameda LAFCO) for the fiscal years ending June 30, 2022, and 2023, to be performed in accordance with applicable California Government Code provisions and Alameda LAFCO's policies and procedures.

We believe that the selection of a public accounting firm is a very important decision. Our local firm can offer the strength and experience necessary to meet the challenges at hand. In summary:

- We specialize in auditing government-assisted and nonprofit programs. Consequently, we are acutely aware of the operating and accounting problems inherent to such organizations and can provide competent professional services tailored to your needs.
- The management staff assigned to this engagement have the following audit experience:

	<u>Estimated Governmental or Nonprofit Experience</u>
Michael O'Connor, CPA	51,000 hours
June Nguyen, CPA	30,000 hours

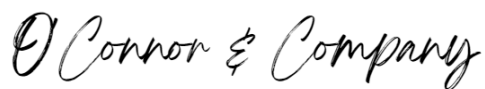
- The lead auditor on this engagement will be Mr. Michael A. O'Connor, CPA. Mr. O'Connor is a member of the California State Municipal Finance Officers Association and Government Finance Officers Association. He is also a member of the GFOA Special Review Committee. Mr. O'Connor has reviewed or prepared over 50 GFOA Certificated CAFR's and has been the lead auditor on over 300 single audits. He has also prepared over 100 TDA Audit Reports.
- Our Auditors have audited the following similar programs:
 - Contra Costa LAFCO
 - Marin LAFCO
 - Sonoma LAFCO
 - San Mateo LAFCO
 - San Diego LAFCO
 - Highlands Recreation District
 - Marinwood Community Services District
 - Strawberry Park and Recreation District
 - Marin City Community Services District
 - Cameron Park Community Services District
 - Muir Beach Community Services District
 - Bel Marin Keys Community Services District
 - Humboldt Community Services District
 - Bodega Bay Public Utilities District

- Our examination will include a list of comments to management regarding the present state of Alameda LAFCO's accounting system. This document will recognize strengths of the Accounting Department as well as provide recommendations for improvement.
- The firm does not have any current projects that would prevent it from completing this engagement in a timely manner, and further, we are not committed to a project with Alameda LAFCO that would constitute a conflict of interest or impair our independence.
- The firm is committed to performance within a reasonable time period; we estimate that the audit will be completed and a report issued by December, unless Alameda LAFCO would like the audit completed sooner.
- This proposal is firm for 90 days.
- The firm maintains the following Insurance.
 - General Liability \$1,000,000 Limit
 - Professional Liability \$1,000,000 Limit
 - Workers Compensation As required by state law
- The individuals authorized to make representations and bind the firm are:

Michael O'Connor, CPA
O'Connor & Company
1101 Fifth Avenue, Suite 360
San Rafael, CA 94901
Federal ID# 88-3469983
Telephone: (415) 457-1215, Fax: (415) 457-6735
E-mail: michael@maocpa.com
- Our fees for services are detailed in the accompanying Fee proposal letter.

We appreciate the opportunity to present this proposal and look forward to becoming more familiar with Alameda LAFCO. We want your business and are making a personal and professional commitment to provide you the highest quality of services available.

Sincerely,



O'Connor & Company

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Firm Profile

Structure

O'Connor & Company is a certified public accounting firm located at 1101 Fifth Avenue, San Rafael, California. Established in 2023 with Ralph Ricciardi's support after he retired and closed down R.J. Ricciardi, Inc. CPAs, the firm is committed to providing clients with the finest quality of accounting services available. In particular, we have developed significant expertise in auditing governmental and nonprofit entities, and a comprehensive understanding of the issues and challenges facing the financial and accounting personnel of such organizations. Furthermore, the firm's staff have an excellent reputation for technical assistance and cooperation with the auditee's staff.

The firm's total staff consists of 8 professionals and the management staff consists of the following individuals:

Michael A. O'Connor, CPA, Director
June Nguyen, CPA Audit Director
Matt Mingram, Audit Manager
Ian McGraw, CPA Audit Supervisor

The firm and all key professional staff assigned are properly licensed to practice in California. We believe that continuity of audit personnel and institutional knowledge are instrumental in providing a quality audit. The lead auditor on this engagement has been working as an auditor for 38 years and will be committed in serving Alameda LAFCO for the term of this agreement. References and continuing education are provided at the back. We understand Alameda LAFCO reserves the right to request replacement of any members of the auditing team at any time. Alameda LAFCO will also be notified in advance of any changes made by us concerning the make-up of the auditing team after the work has begun. We strive to provide staff continuity and institutional knowledge to our clients.

Range of Services

The firm offers a full range of accounting services including tax preparation (for both nonprofit and for-profit clients), management consulting, general accounting, and auditing. Each of these areas will be of value to Alameda LAFCO, in particular our industry expertise in auditing federally-assisted programs.

Quality Review

The firm was established in January 2023, and as such will undergo its first quality review at 18-months as required by the A.I.C.P.A. and Government Audit Standards.

Small Business Concern

The firm meets both Federal and State small business concern qualifications.

Mandatory Criteria

· Licensing

O'Connor & Company is a properly certified public accounting firm in California. In addition, our firm meets the independence standards of the GAO, *Standards for Audit of Governmental Organizations, Programs, Activities and Functions* (2003 Revision) with regard to Alameda LAFCO.

California CPA Corporate License number	COR 9263
Federal Identification number	88-3469983
California State Business number	5163781

· Record of Excellence

The firm meets all qualifications and requirements imposed by the California State Board of Accountancy.

Further, the firm and its staff affirm that:

- We have no record of substandard work.
- We have not been debarred or suspended.
- We are not under review for debarment or suspension.
- There is no disciplinary action being taken or pending against the firm during the past 3 years with state regulatory bodies or professional organizations, nor has there been any pending or settled litigation within the past 3 years.

Approach to the Examination

Audit Objective

The objective of the work to be performed under the agreement will be the examination and expression of an opinion on Alameda LAFCO's financial statements for the years ending June 30, 2022, and 2023.

We will also assist in preparation and review of year-end closing entries and adjustments. Such an examination is subject to the inherent risk that errors or irregularities may not be detected. If conditions are discovered which lead to the belief that material errors, defalcations, or other irregularities may exist, or if any other circumstances are encountered which require extended services, we will promptly advise the requester. Finally, no extended services will be performed unless they are authorized in the contractual agreement or in an amendment to the agreement. The examination will be performed in accordance with U.S. generally accepted auditing standards and will include auditing procedures to ensure that all laws and regulations have been complied with during the fiscal year. In addition, the examination will be performed in accordance with the provisions of: (1) *Standards for Audits of Governmental Organizations, Programs, Activities, and Functions* promulgated by the Comptroller General of the United States, which pertain to financial and compliance audits; and (2) *State of California Controller's Minimum Audit Requirements and Reporting Guidelines for Special Districts*.

Work Plan

Advance planning is the key to any successful engagement. In relation to other firms involved in audits, we believe we provide for a higher proportion of director's time in planning the engagement. With careful and extensive planning, we tailor our audit program to fit the unique aspects of each client. Through this means, we are able to better target our audit work, get to the core of accounting issues and systems, and thus provide more meaningful information to our clients.

The first step in the planning process is the preparation of a time line and work plan by significant segments. This schedule appears subsequently, encompassing the time period from September through November. Upon award of the engagement, we solicit additional input from the client and preliminarily evaluate and become familiar with their accounting system. We then revise the work plan to include details and specifics to "map out" our approach to the audit. The refinement of the work plan is, however, a continual process which occurs throughout the audit.

An integral part of preliminary planning is the assignment of staff best qualified to work on the particular engagement. We foresee, in the course of the audit, a substantial amount of director's time spent on on-site supervision. These factors, combined with communication with Alameda LAFCO, will facilitate the inclusion of new ideas and experience into the initial work plan.

Ultimately, this process leads to a quality audit that is performed in a timely and efficient manner.

Proposed Segmentation of the Audit Engagement

1. Planning

- Gain an understanding of Alameda LAFCO's controls
- Test controls noted above
- Inquire about fraud and related risks
- Assess fraud risk
- Review and obtain risk management policies
- Discuss with management and document control environment
- Send confirmations
- Document other inquiries (contingencies and related party and subsequent events)
- Discuss observations with management

2. Year-End Testing

- Perform analytical review and inquire about fluctuations
- Perform year-end audit tests on Alameda LAFCO's accounts
- Exit conference and communicate audit adjustments

3. Presentation and Disclosure

- Review Financial Statements and complete GFOA checklist
- Communicate changes to Management
- Prepare Management report and send draft
- Final Management/Director review Report issuance

Alameda LAFCO

Year Ending June 30, 2022

Work Plan by Significant Segments

	Sept	Oct	Nov	Hours
Planning				
Meet with client to discuss current year issues and audit work plan	x			2
Consult with management regarding internal control, computer and financial reporting. Review Alameda LAFCO's organizational chart, current year audit objectives of Alameda LAFCO, current litigation regarding Alameda LAFCO, new Federal, State and local legislation affecting Alameda LAFCO, material subsequent events, and review of prior year reports and findings.	x			8
Conduct Fraud Risk Assessment.	x			1
Compliance				
Document and evaluate significant accounting systems.	x			2
Perform all necessary compliance testing of Alameda LAFCO using various checklists to cover the following areas: Petty cash, investments, cash, minutes, contracts, ordinances, revenue, receivables, service revenue, expenditures, accounts payable, payroll and related liabilities, inventories, property, equipment and capital expenditures, grants, single audit compliance and other pertinent areas.	x			8
Discuss interim findings with management.	x			1
Financial				
Perform year-end substantive testing including using tailored audit programs to test year end account balances, third party confirmations, verify material balances, Alameda LAFCO compliance with its budget and additional compliance testing as needed.		x		40
Exit conference and discuss findings with management.		x		1
Prepare Draft Audit Reports and Financial Statements for Alameda LAFCO.		x	x	20
Complete/issue Financial Reports and Management Letter.		x	x	2
Total Estimated Hours				85

Computer Assisted Auditing Techniques

We use Prosystems Fx Engagement auditing software, Microsoft Excel and Word, and Adobe Acrobat to prepare reports and to assist us with managing the trial balances, audits and creating reports. We use judgmental sampling not software to choose audit samples. Audit samples will be chosen judgmentally and haphazardly. The purpose of the test of compliance will be to meet single audit compliance requirements. Also to detect any weaknesses in the internal control system, risk of fraud, and material differences with account balances. We prefer to receive as much information as possible in an electronic format and provide a secure FTP site, if the client prefers not to use email.

Approach to Internal Control Structure

Audit staff will send Alameda LAFCO an internal control questionnaire. The Audit Director will discuss with Alameda LAFCO's staff the answers to the internal control questionnaire. The Director will type up the narrative on the various Alameda LAFCO internal control cycles. Alameda LAFCO's staff will review and make any changes to the narrative. The audit staff will then test the internal controls of the Alameda LAFCO as noted in the narrative. Any findings or weaknesses will be discussed immediately with Alameda LAFCO's staff and Alameda LAFCO will have an opportunity to respond.

Approach to Determining Laws and Regulations Subject to Audit Test Work

Review of government grant contracts and related laws and regulations, transportation development act Alameda LAFCO, other laws and regulations and other areas of human resources GAAP, state and local government code, and any other applicable laws and regulations. Legal confirmations will be sent to attorneys Alameda LAFCO does business with during the fiscal year.

Identification of Anticipated Potential Audit Problems

We do not foresee any at this time. However, we are happy to assist Alameda LAFCO should any arise during the course of the audit.

New Accounting Laws and Principles

We will notify Alameda LAFCO of any impending changes that will affect the audit, and assist them with implementation if necessary.

IT Controls Audit Procedures

- 1) Inquire about system controls;
- 2) Walk through system controls;
- 3) Review data input and reports generated;
- 4) Review approval of transactions and related reports; and
- 5) Observe Alameda LAFCO staff's use of hardware and software.

Project Management and Experience

Engagement Team

The following is a synopsis of each team member's professional background. Detailed resumes are included in the appendix to this proposal.

Michael A. O'Connor, CPA, Director

Mr. O'Connor has over 38 years of accounting experience. His prior experience includes the audit of commercial entities as well as HUD projects and ten city and Special District audits. His current audit experience includes Transportation Commissions, Cities, Towns, Sanitation Districts, Community Services Districts, Retirement/Pension Plans, Fire Protection Districts, Local Agency Formation Commissions, Public Utility Districts, Head Start, NASA, NSF, Health and Human Services, Department of Labor, CSBG and various other funding streams. Mr. O'Connor will be the lead person and Project Manager for this project.

June Nguyen, CPA, Auditor

Ms. Nguyen will be available as CPA Audit Director working on this engagement. Her extensive auditing experience includes Head Start, Child Care, Pension Plans, JTPA, WIA, Low Income Energy Assistance Program (LIEAP), Community Services Block Grants, Community Development Block Grants, and various other nonprofit programs, as well as governmental agencies. She has experience in both the public and private accounting sectors.

Ian McGraw, CPA, Auditor

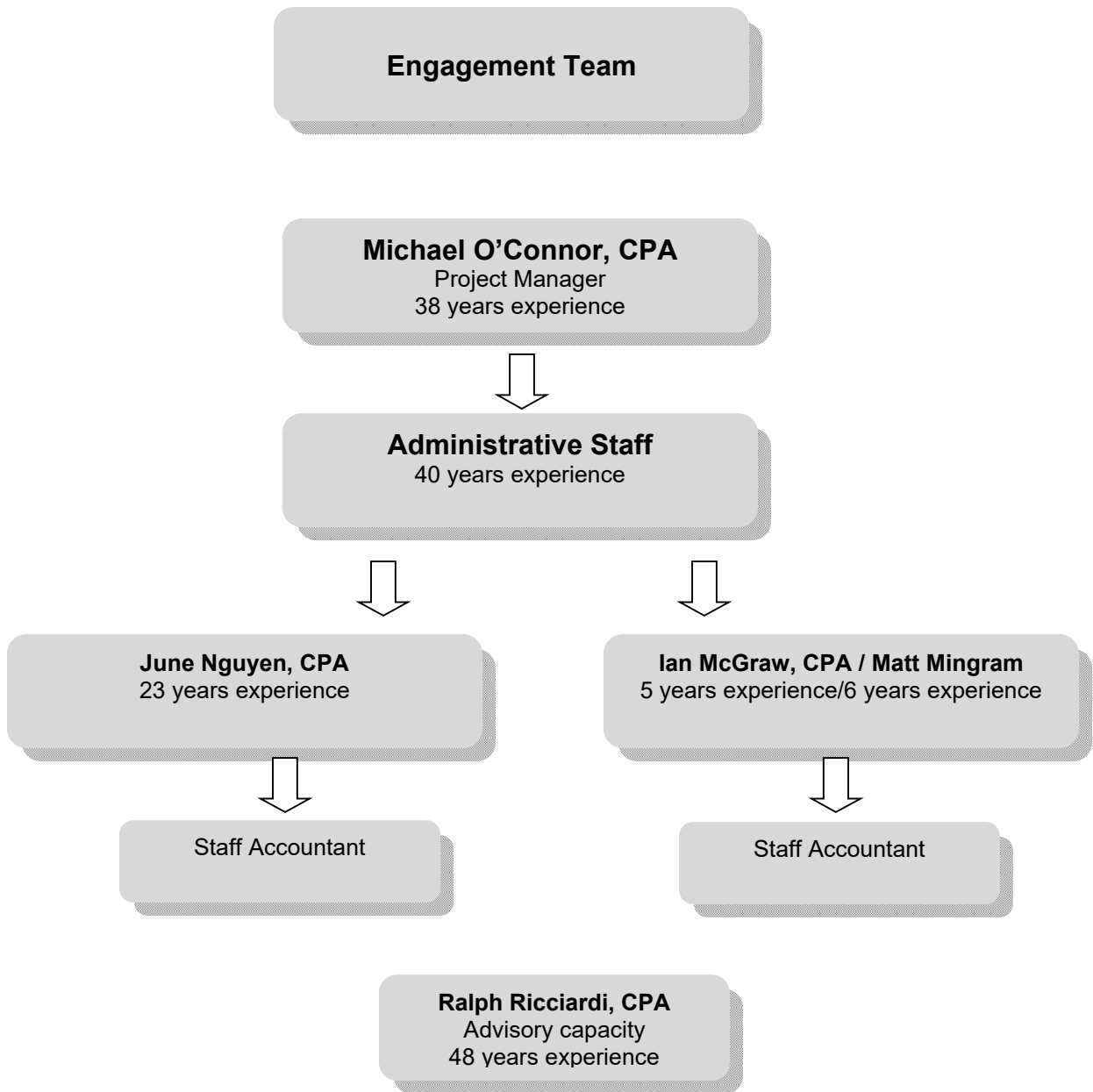
Mr. McGraw has over 5 years of auditing and tax experience, in addition to experience as a small business owner. He has performed financial audits for various non-profit organizations, partnerships, and corporations. He will be available to assist with tax preparation of nonprofit returns (if applicable) and for reviewing reports and audit documentation.

Matt Mingram, Auditor

Mr. Mingram has over 6 years of auditing and tax experience. He has performed complex financial audits for various governmental agencies, non-profit organizations. He will be available to assist with the audit, tax preparation of nonprofit returns (if applicable) and for reviewing reports and audit documentation.

Ralph J. Ricciardi, CPA

Mr. Ricciardi has over 48 years of accounting experience, most of which is in auditing federally-assisted and nonprofit programs, he offers the highest degree of expertise in the industry. His experience includes, more specifically: indirect cost allocation plans, contract compliance, OJT contracting, fixed unit price contracts, and performance-based contracts. Ralph Ricciardi will be available in a consulting capacity.



Similar Engagements with Other Government Entities Performed within the Past 5 Years

■ Marinwood Community Services District

Scope: Basic Financial Statements
Audit Year: 6/30/22
Total Hours: 62
Partner: Michael O'Connor, CPA
CAFR Yes/No: No
Client contact: Erik Dreikosen, General Manager
Phone number: (415) 479-7751

■ Highlands Recreation District

Scope: Basic Financial Statements
Audit Year: 6/30/22
Total Hours: 74
Partner: Michael O'Connor, CPA
CAFR Yes/No: No
Client Contact: Naomi Kawakita, General Manager
Phone Number: (650) 341-4251

■ Strawberry Recreation District

Scope: Basic Financial Statements
Audit Year: 6/30/21
Total Hours: 77
Partner: Michael O'Connor, CPA
CAFR Yes/No: No
Client Contact: Nancy Shapiro, District Manager
Phone Number: (415) 383-6494

■ Cameron Park Community Services District

Scope: Basic Financial Statements
Audit Year: 6/30/21
Total Hours: 163.25
Partner: Michael O'Connor, CPA
CAFR Yes/No: No
Client Contact: Christina Greek, General Manager
Phone Number: (530) 677-2231

■ Bel Marin Keys Community Services District

Scope: Basic Financial Statements
Audit Year: 6/30/22
Total Hours: 93
Partner: June Nguyen, CPA
CAFR Yes/No: No
Client Contact: Noemi Camargo-Martinez, District Manager
Phone Number: (415) 883-4222

Similar Engagements with Other Government Entities Performed within the Past 5 Years *(continued)*

■ Humboldt Community Services District

Scope: Basic Financial Statements
Audit Year: 6/30/22
Total Hours: 85.5
Partner: Michael O'Connor, CPA
CAFR Yes/No: No
Client Contact: Michael Montag, Finance Manager
Phone Number: (707) 443-4550

■ City of Fortuna

Scope: Basic Financial Statements, State Controller's Report;
Appropriations limit
Audit Year: 6/30/21
Total Hours: 210.5
Partner: Michael O'Connor, CPA
CAFR Yes/No: No
Client Contact: Aaron Felmlee, Director of Finance
Phone Number: (707) 725-1402

■ City of Calistoga

Scope: Basic Financial Statements, CAFR, SAR, Local Transportation Audit,
Measure A Funds Compliance, Appropriations limit review
Audit Year: 6/30/22
Total Hours: 204.25
Partner: Michael O'Connor, CPA
CAFR Yes/No: Yes
Client Contact: Administrative Services Director
Phone Number: (707) 942-2803

Ancillary Services

In addition to being a full-service accounting firm, over the years our staff have obtained certain areas of expertise. First and foremost, in setting us apart from other firms is our vast experience in the auditing of federally-assisted programs. However, other services, in which we have accomplished a high degree of proficiency, follow:

Internal Control System Review

Because of our experience with nonprofit and Federal grant auditing, we have the ability to review internal control systems from the standpoint of “materiality” vis-a-vis the almost endless list of compliance control systems required by Federal and State funding sources. For this reason, we feel we are in a somewhat unique position to review and evaluate internal control systems of governmental entities and nonprofit clients and issue an opinion on them.

Indirect Cost Allocation Plans

We have been helpful to a number of our clients in the development, implementation, and/or review of Indirect Cost Allocation Plans.

Fixed Unit Price Contracts / Performance Based Contracts

Our firm has several clients that are subject to both fixed unit and performance based contracts. These contracts can be complex; we can offer the know-how and experience to assist in their development.

Computer Conversions

We can offer assistance in EDP systems conversions as well as pre-audit assistance to determine if computer installation/conversion was satisfactorily accomplished. We have facilitated conversions for a number of our clients, and would be pleased to provide such services to you when and if they are needed.

Close-out Report Reconciliations

Funding sources frequently express disappointment in the limited financial information they receive from the Schedule of Federal Financial Assistance (Single Audit Report). They ask for additional information regarding a reconciliation between the Schedule of Federal Financial Assistance and the Funding Agency’s Close-out Report. We have provided many clients with special reporting sections in their audit report that satisfy this request and/or respond to special requirements with which the Agency must comply. We believe that this valuable service is essential in maintaining good relations between our clients and their funding sources.

Staff Resumés

Michael A. O'Connor, CPA

President (License 1990 55781E)

Personal Data

A native of Novato, Michael obtained his CPA License in May of 1990. Mr. O'Connor is a member of the Government Finance Officers Association of the United States, American Institute of Certified Public Accountants, and the California Society of CPA's. After working for R.J. Ricciardi, Inc. for over 30 years, upon Ralph Ricciardi's retirement announcement and with his encouragement and support, Michael started his own firm in 2022.

Education

Mr. O'Connor graduated from St. Mary's College in 1987, receiving a Bachelor's Degree in Business Administration with an emphasis in Accounting.

Experience

In 1987, Mr. O'Connor accepted a position with Seiler and Company in Redwood City, California. At that time, he worked on Housing and Urban Development audits as well as audits of various commercial entities.

From 1989 through March, 1991, he served as a Senior Accountant for C.G. Uhlenberg & Company in Redwood City, California. During this time Mr. O'Connor supervised audits of the following:

- City of Campbell (Awarded the GFOA and CSMFO Certificate of Achievement)
- City of Cupertino
- City of Menlo Park (Awarded the GFOA and CSMFO Certificate of Achievement)
- City of Pittsburg (Awarded the GFOA and CSMFO Certificate of Achievement)
- City of Redwood City
- City of San Bruno
- Purisma Hills Water District
- Sausalito and Marin City Sanitary District
- South Bay Systems Authority
- Dublin/San Ramon Services District
- The North Marin Water District
- The Town of Atherton
- The Town of Los Altos Hills (Awarded the GFOA and CSMFO Certificate of Achievement)
- The Town of Portola Valley
- The Town of Woodside

From 1991-2022 he worked with R.J. Ricciardi, Inc. Certified Public Accountants. During that period Mr. O'Connor successfully built the Government auditing side of the practice, while continuing to hone his nonprofit auditing skills. His audit experience included:

Municipalities and Special Districts

- Alameda Resource Conservation District
- Almonte Sanitary District
- Alto Sanitary District
- Amador County Transportation Commission
- Bel Marin Keys Community Services District
- Bay Public Utilities District
- Bolinas Community Public Utility District
- Cameron Park Community Services District

Mr. O'Connor's audit experience (continued)

Municipalities and Special Districts (continued)

- City of Alturas
- City of Amador
- City of Calistoga
- City of Crescent City
- City of Fortuna
- City of Gustine
- City of Livingston
- City of Monterey
- City of Newman
- City of Patterson
- City of Rio Dell
- City of Willits
- Alameda LAFCO
- County of Modoc
- Norte Local Transportation Commission
- Diamond Springs-El Dorado County Fire Protection Agency
- Highlands Recreation District
- Homestead Valley Sanitary District
- Humboldt Bay Community Services District
- Humboldt Bay Municipal Water District
- Indian Valley Community Services District
- Inverness Public Utility District
- Kentfield Fire Protection District
- Livermore-Amador Valley Water Management Agency
- Marin City Community Services District
- Marin General Services Authority
- Marin Healthcare District
- Marinwood Community Services District
- Mendocino Council of Governments
- Mendocino Transit Authority
- Muir Beach Community Services District
- Napa County Mosquito Abatement District
- River Reclamation District
- North of the River Recreation District
- Placer County Transportation Planning Agency
- Pleasant Hill Recreation and Park District
- Pleasant Hill Senior's Club
- Redwood Coast Transit Authority
- Ross Valley Fire District
- San Mateo County Resource Conservation District
- Sonoma Resource Conservation District
- Southern Marin Emergency Medical Paramedic System
- Southern Marin Fire Protection District
- Regional Transit
- Recreation District
- Tehama County Transportation Commission
- Timber Cove County Water District
- Town of Colma
- Town of San Anselmo
- Transportation Authority of Marin
- Ukiah Valley Sanitation District
- Yolo County Resource Conservation District

Mr. O'Connor's audit experience (continued)

Municipalities and Special Districts (continued)

LAFCOs

- Contra Costa LAFCO
- Marin LAFCO
- San Diego LAFCO
- San Mateo LAFCO
- Sonoma LAFCO

Child Care Programs / Head Start

- Child Family and Community Services
- Community Action Marin
- Institute for Human and Social Development
- Sierra Cascade Family Opportunities WIOA/JTPA Programs
- Community Services and Employment Training
- Mother Lode Job Training Agency
- Plumas Job Training Center
- Proteus Inc.
- San Luis Obispo PIC

CSBG /CDBG/ECIP/LIHEAP

- Community Action Marin
- Community Services and Employment Training
- Proteus Inc.

Scientific Research

- American Technology Alliances (NASA, Commercial)
- Molecular Research Institute (NASA, NIH, Commercial)
- SETI Institute (NASA, NSF, other)

Pension Plan Audits

- California Autism Foundation
- Child Start Inc.
- Community Action Commission of Santa Barbara County
- Community Action Marin
- Consumer Credit Counseling Services of San Francisco
- Proteus, Inc.
- Resort at Indian Springs

Other Nonprofits

- Bay Institute of San Francisco
- California Maritime Academy Foundation
- Family Service Agency of Marin
- The Friends of Photography
- Lassen Economic Development Corp
- MariNet
- Marin Professional Firefighters
- MATRIX
- National Poetry Association
- Prison Law Office
- Support for Families of Children with Disabilities
- Training Employment and Community Help, Inc.
- Helping All People

June Nguyen, CPA

Auditor (License 2004 89110)

Personal Data

Ms. Nguyen is a resident of Sonoma County. She has over 20 years of auditing experience. Ms. Nguyen has experience in public auditing with a strong focus on Child Care and Pension Plan audits with a high level of complexity.

Education

She has a Bachelor's Degree in Business Administration with an emphasis in Accounting from Sonoma State University.

Experience

Ms. Nguyen's experience in auditing includes, but is not limited to:

Child Care Programs/ Head Start

- Child, Family & Community Services, Inc.
- Community Action Commission of Santa Barbara County
- Community Action Marin
- Community Action of Napa Valley
- Community Action Partnership of Sonoma County
- Kings Community Action Organization

Municipalities and Special Districts

- Area 12 Agency on Aging
- Bel Marin Keys Community Services District
- Alameda LAFCO
- Ukiah Valley Sanitation District

JTPA Programs

- Mendocino Private Industry Council, Inc.
- Proteus, Inc.
- Siskiyou Training and Employment Program, Inc.
- San Diego Workforce Partnership

CSBG/CDBG/ECIP/LIHEAP

- Proteus, Inc.
- The Ford Street Project
- Community Action Marin
- Community Services & Employment Training
- Community Action Commission of Santa Barbara County

Pension Plan Audits

- Community Action Marin
- California Autism Foundation
- Child, Family & Community Services, Inc.
- Child Start Inc.
- Community Action Commission of Santa Barbara County
- Community Action Marin
- Consumer Credit Counseling Services of San Francisco
- Institute of Human & Social Development
- Proteus, Inc.
- Resort at Indian Springs
- San Mateo County Event Center

Ms. Nguyen's audit experience (continued)

NASA Funded/Scientific Programs

- Bay Area Environmental Research Institute

Other Nonprofits

- Ala Costa Centers
- Alameda Food Bank
- Associated Students of Sonoma State University
- Bloom
- California Autism Foundation
- California Maritime Academy Foundation
- California/Nevada Community Action
- Casa Allegra Community Services
- Community Action of Napa Valley
- Community Action Partnership of Sonoma County
- Community Care Management Corporation
- Community Support Network
- Consumer Credit Counseling Center of San Francisco
- Global Strategies
- Hospice of Napa Valley
- LeadersUp
- Marin Advocates for Children
- Marin Art Council
- Matrix Parent Network and Resource Center
- San Francisco Estuary Institute
- SF New Deal
- SFSU-Athletic Department
- Silicon Valley De-Bug
- Sonoma Student Union Corporation

Ian McGraw, CPA

Senior Auditor (License 2022 148747)

Personal Data

Mr. McGraw joined our firm with experience working in the public accounting sector at Vine Solutions, R.J. Ricciardi, Inc. Certified Public Accountants, Perotti & Carrade CPAs, as well as spending time in the private accounting side of the industry. Mr. McGraw also ran his own business for a 2 year period.

Education

He studied accounting at St. Mary's College and received a Master of Accountancy from Golden Gate University.

Experience

Mr. McGraw's public accounting experience includes both Governmental and Nonprofit work, such as:

Nonprofits/ Governmental Agencies

- Abraham Lincoln High School of San Francisco Alumni Association
- City of Nevada City
- City of Newman
- Contra Costa LAFCO
- Humboldt Community Services District
- Job Training Center of Tehama County
- Marin Recycling & Recovery Center
- MariNet
- Matrix
- Northern Rural Training and Employment Consortium
- Richmond Art Center
- Rural Human Services
- San Francisco Estuary Institute
- Seeds of Learning
- Sourcewise
- Sonoma LAFCO
- Sonoma Resource Conservation District
- Superior California Economic Development

Matthew Mingram

Senior Staff Auditor

Personal Data

Mr. Mingram joined our firm with experience working in the public accounting sector at Novogradac & Company, R.J. Ricciardi, Inc Certified Public Accountants, as well as spending time in the private accounting side of the industry.

Education

He studied accounting at Sonoma State University and received a post-graduate advanced accounting certification at Santa Clara University.

Experience

Mr. Mingram's public accounting experience includes both Governmental and Nonprofit work, such as:

Nonprofits

- Alameda Food Bank
- Alliance for Workforce Development
- Astronomical Society of the Pacific
- Big Brothers Big Sisters of the Bay Area
- Community Action Marin
- Community Action Napa Valley
- Community Support Network
- Earth Island Institute
- Family Resource Navigators
- Great Northern Services
- Jefferson Economic Development Institute
- Job Training Center of Tehama County
- Marin Professional Firefighters
- MariNet
- Matrix
- Northern Rural Training and Employment Consortium
- Oak Hill School
- Project Sanctuary
- Rhodes Residential Services
- Richmond Art Center
- Rural Human Services
- San Francisco Estuary Institute
- Seeds of Learning
- Shining Star Foundation, dba Star Academy
- Sourcewise
- Sonoma LAFCO
- Superior California Economic Development

Mr. Mingram's audit experience (continued)

Government Agencies

- Alto Sanitary District
- Bel Marin Keys Community Services District
- Bodega Bay Public Utilities District
- Bolinas Community Public Utility District
- City of Alturas
- City of Calistoga
- City of Fortuna
- City of Rio Dell
- Alameda LAFCO
- County of Modoc
- Highlands Recreation District
- Humboldt Bay Municipal Water District
- Inverness Public Utility District
- Marin County Public Works
- Marinwood Community Services District
- Mendocino Council of Government
- Mendocino Transit Authority
- Muir Beach Community Services District
- North of the River Recreation District
- Redwood Coast Transit Authority
- San Mateo County Resource Conservation District
- Southern Marin Emergency Medical Paramedic System
- Southern Marin Fire Protection District
- Strawberry Recreation District
- Tehama County Transportation Commission
- Town of Colma

Michelle Nguyen

Staff Auditor II

Personal Data

Ms. Nguyen is a resident of Alameda County. Ms. Nguyen came to us with over 2 years of experience in public auditing at R.J. Ricciardi, Inc. Certified Public Accountants, and additional experience at a small tech start-up as an accountant. Ms. Nguyen is adept with nonprofit tax/auditing and governmental auditing.

Education

She has a Bachelor's Degree in Business Administration & Accounting from San Jose State University.

Experience

Ms. Nguyen's experience in tax and auditing experience includes, but is not limited to:

Nonprofits

- Advance SF
- Ala Costa Centers
- Alameda Food Bank
- Bay Area Environmental Research Institute
- California Maritime Academy Foundation
- Casa Allegra Community Services
- Community Care Management Corporation
- Community Action of Napa Valley
- Family Resource Navigators
- Ford Street Project
- Freedom FWD
- Global Strategies
- Great Northern Services
- Institute for Human & Social Development
- Intercommunal Preschool
- JobTrain
- Marin Advocates for Children
- Marin District Attorney's Office
- Pleasant Hill Senior Center
- Project Sanctuary
- SF New Deal
- Silicon Valley De-Bug
- Support for Families of Children with Disabilities

Government Agencies

- City of Alturas
- City of Fortuna
- City of Gustine
- City of Newman
- Humboldt Bay Municipal Water District
- Humboldt Community Services District
- Marin Professional Firefighters
- Mendocino Council of Governments
- Muir Beach Community Services District
- North of the River Recreation District
- Pleasant Hill Recreation and Park District

Ms. Nguyen's audit experience (continued)

- Redwood Coast Transit Authority
- San Diego LAFCO
- Sonoma LAFCO
- Southern Marin Emergency Paramedic Services
- Strawberry Recreation District
- Town of Colma
- Trinity Resource Conservation District

Education and Training

Education and Training

Michael O'Connor, CPA

<i>Conference/Training</i>	<i>Years</i>	<i>Hours</i>
Data Portal: Annual Debt Transparency Report Tutorial	2023	1.5
Accountants Liability: Balancing Risk and Reward (A&A Focus)	2022	4
Not-for-Profit Organizations Virtual Conference	2022	8
Governmental Accounting and Auditing Virtual Conference	2022	8
Fundamentals of Single Audit	2022	8
Governmental Accounting & Auditing Conference	2021	8
California Regulatory Review for CPAs-RRS-014-0414	2021	2
Risk Assessment Deep Dive: How to Avoid Common Missteps	2021	3.5
GASB Basic Financial Statements for State and Local Governments	2021	8
Nonprofit Accounting and Auditing Update	2021	8
Not-for-Profit Organizations Conference	2020	8
Governmental Accounting and Auditing Conference	2020	9
Transit Operator Financial Transactions Report Training	2019	3
Governmental Accounting and Auditing Conference	2019	8.5
Accounting Fraud	2019	8

June Nguyen, CPA

<i>Conference/Training</i>	<i>Years</i>	<i>Hours</i>
Not-for-Profit Organizations Conference	2020	9
Ethics for California	2020	4
Auditing: The Compilation and Review Standards: SSARS No. 21-24	2020	10
Computer and Data Security Basics for the CPA	2020	1
California Regulatory Review for CPAs – RRS-014-0414	2020	2
Not-for-Profit Organizations Conference	2019	8
Employee Benefit Plans Annual Audit Conference	2019	8
New Yellow Book: An Effective Implementation	2019	2
Controls Over Compliance: An Advanced Discussion	2019	2
Nonprofit Update	2019	4
Governmental Accounting and Auditing Conference	2019	8.5
Accounting Fraud Webcast	2019	8
Government Auditing: A Complete Guide to Yellow Book	2019	11

Ian McGraw, CPA

<i>Conference/Training</i>	<i>Years</i>	<i>Hours</i>
Accountants Liability: Balancing Risk and Reward (A&A Focus)	2023	4
Implementing and Maintaining and Internal Control System	2021	8
Leases: Topic 842 in Depth	2021	8
Not-for-Profit Organizations Virtual Conference	2022	8
Introduction to Government Accounting	2022	2

Matt Mingram

<i>Conference/Training</i>	<i>Years</i>	<i>Hours</i>
Governmental Accounting & Auditing Conference	2022	8
Governmental Accounting & Auditing Conference	2021	10
Government Auditing" A Complete Guide to Yellow Book - Why, What and How	2021	11
Fraud and Small Business	2021	5
Not-for-Profit Organizations Conference	2020	9
Not-for-Profit Organizations Conference	2019	8
Cost Principles for State and Local Governments and Nonprofit Organizations	2019	8
Not-for-Profit Organizations Conference	2019	8

References

References

The best recommendations a CPA firm can have are those of existing clients. We are, therefore, including a partial list of references and encourage you to contact them.

<u>ORGANIZATION/CONTACT</u>	<u>TELEPHONE/EMAIL</u>
Contra Costa LAFCO Lou Ann Texeira	(925) 313-7131 louann.Texeira@lafco.cccounty.us
San Diego LAFCO Keene Simonds	(619) 321-3380 keene.simonds@sdcounty.ca.gov
San Mateo LAFCO Rob Bartoli	(650) 363-1857 rbartoli@smcgov.org
Sonoma LAFCO Cynthia Olson	(707) 565-3780 cynthia.olson@sonoma-county.org
Humboldt Community Services District Michael Montag	(707) 443-4558 FM@humboldtcsd.org
Highlands Recreation District Naomi Kawakita	(650) 341-4251 naomik@highlandsrec.ca.gov
Marinwood Community Services District Eric Dreikosen	(415) 479-7751 edreikosen@marinwood.org
Bodega Bay Public Utilities District Jan Ames	(707) 875-3332 j.ames@bodegabaypud.com



LAFCO

Alameda Local Agency Formation Commission

AGENDA REPORT

June 23, 2023

Item No. 3d

TO: Alameda Commissioners

FROM: Rachel Jones, Executive Officer
Ad Hoc Selection Committee

SUBJECT: **Appointment of Alternate Public Member**

The Alameda Local Agency Formation Commission (LAFCO) will consider retroactively approving the recommendation to appoint – Bob Woerner – as the Alternate Public Member. At the Commission’s May 11, 2023 meeting, a non-voting member motioned for approval of the agenda item. This item is for the Commission to retroactively approve the appointment of Bob Woerner starting on May 11, 2023.

Information

At its January 12th regular meeting, the Commission authorized staff to begin recruitment of its Alternate Public Member seat and establish an ad hoc selection committee that included Commissioners Haubert, Johnson, and Marchand to review applications, conduct interviews of candidates, and make a recommendation to the Commission on its appointment. These committee members were chosen to have representation from each of the appointing authorities.

Notice of applications for the Alternate Public Member seat was widely distributed in January 2023. A total of three applications were received by the deadline of March 3, 2023. On March 31, 2023, the Committee interviewed two applicants – Royce Johnson and Bob Woerner.

Based on the applicant’s background, LAFCO knowledge and interview, the Committee recommends the appointment of Bob Woerner as the Alternate Public Member. As a reminder, the appointment of the alternate public member requires an affirmative vote of at least one member from each of the appointing authorities: County, City and Special District.

Alternatives for Action

The following alternatives are available to the Commission:

Alternative One (Recommended):

Retroactively approve the appointment of Bob Woerner as the Alternate Public Member.

Alternative Two:

Continue consideration of the item.

Alternative Three:

Deny the appointment and instruct staff to create a new notice of applications for the vacant seat.

Recommendation

It is recommended the Commission proceed with Alternative Action One.

Procedures

This item has been placed on Alameda LAFCO's agenda as part of the consent calendar. A successful motion to approve the consent calendar will include taking affirmative action on the staff recommendation as provided unless otherwise specified by the Commission.

Respectfully,



Rachel Jones
Executive Officer

Attachment: none



LAFCO

Alameda Local Agency Formation Commission

AGENDA REPORT

June 23, 2023

Item No. 3e

TO: Alameda Commissioners
FROM: Rachel Jones, Executive Officer
SUBJECT: **Nomination and Election of Chair and Vice Chair**

The Alameda Local Agency Formation Commission (LAFCO) will consider retroactively approving Commissioner Brown as Chair and Commissioner Johnson as Vice Chair. At the Commission’s May 11, 2023 meeting, a non-voting member motioned for approval of the agenda item. This item is for the Commission to retroactively approve the nomination and election of Chair and Vice Chair starting on May 11, 2023.

Background

As set forth in the Commission’s Policies and Procedures Guidelines, the Alameda Local Agency Formation Commission (LAFCO) elects its officers (Chair and Vice Chair) at the May meeting for a period of two years with the newly elected officers assuming office at the next regular Commission meeting.

The Commission established the following rotation for officers:

- County
- Public
- City
- Special District

The next Chair and Vice Chair up for rotation on the Commission are the city members. Only those members of the Commission authorized to vote at this meeting can nominate and vote for the Chair and Vice Chair.

Alternatives for Action

The following alternatives are available to the Commission:

Alternative One (Recommended):

Retroactively approve Commissioner Brown as Chair and Commissioner Johnson as Vice Chair for a period of two calendar years starting on May 11, 2023.

Alternative Two:

Continue consideration of the report to a future meeting and provide direction to staff for additional information as needed.

Recommendation

It is recommended the Commission proceed with Alternative Action One.

Procedures

This item has been placed on Alameda LAFCO's agenda as part of the consent calendar. A successful motion to approve the consent calendar will include taking affirmative action on the staff recommendation as provided unless otherwise specified by the Commission.

Respectfully,



Rachel Jones
Executive Officer

Attachment: none