**Exhibit A**

**Additional Terms**

1. **The Objective and Scope of the Audit of the Financial Statements**

County has requested Contractor audit the County’s governmental activities, business-type activities, each major fund, and aggregate remaining fund information as of and for the year ending June 30, 2025, which collectively comprise the County’s basic financial statements.

The objective of Contractor’s audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes Contractor’s opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (“GAAS”) and *Government Auditing Standards* issued by the Comptroller General of the United States (“GAS”) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of controls.

Accounting principles generally accepted in the United States of America (“U.S. GAAP”) provide for certain required supplementary information (RSI), such as Management’s Discussion and Analysis (“MD&A”), to supplement the County’s basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (“GASB”) who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the County’s RSI in accordance with GAAS. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The following RSI is required by U.S. GAAP and will be subjected to certain limited procedures, but will not be audited:

* Management’s Discussion and Analysis
* County Pension Plan – Schedule of Changes in the Net Pension Liability and Related Ratios
* County Pension Plan – Schedule of Contributions
* County Pension Plan – Notes to County Pension Plan
* County OPEB Plan – Schedule of Changes in the Net OPEB Liability and Related Ratios
* County OPEB Plan – Schedule of Contributions
* County OPEB Plan – Notes to County OPEB Plan
* Budgetary Comparison Schedules – General Fund and Major Special Revenue Funds
* Notes to Budgetary Comparison Schedules

Additionally, the following supplementary information accompanying the financial statements will be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, in accordance with GAAS, and we will provide an opinion on them in relation to the financial statements as a whole, in a report combined with our auditor’s report on the financial statements:

* Schedule of Expenditures of Federal Awards
* Combining and Individual Non-major Fund Financial Statements

The other information accompanying the financial statements, the Introductory Section, will not be subjected to the auditing procedures applied in our audit of the financial statements.

County has requested Contractor to perform specific agreed-upon procedures with respect to the County’s calculation of its appropriations limit (GANN Limit). The County is responsible for the GANN Limit. The specific procedures to be performed are in accordance with Article XIII B of the California Constitution.

County has also requested Contractor perform the audit of the County as of June 30, 2025, to satisfy the audit requirements imposed by the Single Audit Act and Subpart F of Title 2 U.S. *Code of Federal Regulations* (“CFR”) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”).

1. **Contractor’s Responsibilities**

Contractor will conduct the audit in accordance with GAAS, GAS, the Uniform Guidance, and the U.S. Office of Management and Budget’s (“OMB”) Compliance Supplement. Those standards, regulations and supplements require that we comply with applicable ethical requirements. As part of an audit in accordance with GAAS, GAS, and the Uniform Guidance, we exercise professional judgment and maintain professional skepticism throughout the audit. We will also:

* Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, based on an understanding of the County and its environment, the applicable financial reporting framework, and the County’s system of internal control, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
* Consider the County’s system of internal control in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the County’s internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
* Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
* Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County’s ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of controls, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and GAS. Because the determination of waste or abuse is subjective, GAS does not require auditors to perform specific procedures to detect waste or abuse in financial statement audits.

Contractor will communicate to the Board of Supervisors (a) any fraud involving senior management and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements that becomes known to us during the audit, and (b) any instances of noncompliance with laws and regulations that we become aware of during the audit (unless they are clearly inconsequential).

Funds that are maintained by the County and that are to be included as part of our audit are the same funds listed in the County’s FY23-24 Annual Financial Report (AFR).

The component units whose financial statements County has told Contractor are to be included as part of the County’s basic financial statements are listed below:

* Flood Control and Water Conservation District
* Air Pollution Control District
* Local Transportation Administration
* Regional Transportation Planning (Included in Loan Administration Fund)
* County Service Areas #3, #4, and #5
* Lake Siskiyou Hydroelectric Project
* Siskiyou Association of Governmental Entities

There will be no component units whose financial statements will be omitted from the basic financial statements.

The list of federal financial assistance programs and awards that County has told Contractor the County participates in and that are to be included as part of the single audit will be provided to Contractor before Contractor begin the audit fieldwork.

Contractor is responsible for the compliance audit of major programs under the Uniform Guidance, including the determination of major programs, the consideration of internal control over compliance, and reporting responsibilities.

Contractor’s reports on internal control over financial reporting and over compliance for major programs will include any significant deficiencies and material weaknesses in internal control over financial reporting and over compliance for major programs of which Contractor becomes aware as a result of obtaining an understanding of internal control and performing tests of internal control over financial reporting and over compliance for major programs consistent with requirements of the standards and regulations identified above. Contractor’s reports on compliance matters will address material errors, fraud, violations of compliance obligations, and other responsibilities imposed by state and federal statutes and regulations or assumed by contracts; and any state or federal grant, entitlement or loan program questioned costs of which we become aware, consistent with requirements of the standards and regulations identified above.

Contractor’s engagement with the specific procedures over the County’s GANN Limit will be conducted in accordance with attestation standards established by the AICPA. Because the procedures included in the attachment (Exhibit A – Attachment 1) do not constitute an examination or review, the objective of which is the expression of an opinion or conclusion, respectively, Contractor will not express an opinion or any other form of assurance thereon and if additional procedures were to be performed, other matters might have come to Contractor’s attention. At the conclusion of our engagement, we will submit a report in a letter form outlining the procedures performed and our findings resulting from the procedures performed.

Contractor will maintain our independence in accordance with the standards of the American Institute of Certified Public Accountants (“AICPA”) and GAS.

1. **County Management’s Responsibilities and Identification of the Applicable Financial Reporting Framework**

County management is responsible for:

1. Identifying and ensuring that the County complies with the laws and regulations applicable to its activities, and for informing Contractor about all known violations of such laws or regulations, other than those that are clearly inconsequential;
2. The design and implementation of programs and controls to prevent and detect fraud, and for informing Contractor about all known or suspected fraud affecting the County involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements and GANN Limit; and
3. Informing Contractor of its knowledge of any allegations of fraud or suspected fraud affecting the County received in communications from employees, former employees, analysts, regulators, vendors, customers or others.

Management is responsible for the preparation of the RSI and supplementary information presented in relation to the financial statements as a whole in accordance with U.S. GAAP. Management agrees to include the auditor’s report on the RSI and supplementary information in any document that contains the supplementary information and will indicate that the auditor has reported on such RSI and supplementary information. Management also agrees to present the RSI and supplementary information with the audited financial statements or, if the RSI and supplementary information will not be presented with audited financial statements, to make the audited financial statements readily available to the intended users of the RSI and supplementary information no later than the date of issuance of the supplementary information and the auditor’s report thereon.

The Board of Supervisors is responsible for informing Contractor of its views about the risks of fraud, waste or abuse within the County, and its knowledge of any fraud, waste or abuse or suspected fraud, waste or abuse affecting the County.

Contractor’s audit will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with U.S. GAAP;
2. To evaluate subsequent events through the date the financial statements are issued. Management also agrees that it will not conclude on subsequent events earlier than the date of the management representation letter referred to below;
3. For the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements and GANN Limit that are free from material misstatement, whether due to fraud or error;
4. For report distribution; and
5. To provide Contractor with:
6. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including information relevant to disclosures;
7. Draft financial statements, including information relevant to their preparation and fair presentation, when needed, to allow for the completion of the audit in accordance with the proposed timeline;
8. Additional information that we may request from management for the purpose of the audit; and
9. Unrestricted access to persons within the County from whom we determine it necessary to obtain audit evidence.

As part of Contractor’s audit process, Contractor will request from management and, when appropriate, those charged with governance written confirmation concerning representations made to Contractor in connection with the audit, including among other items:

1. That management has fulfilled its responsibilities as set out in the terms of this Contract; and
2. That it believes the effects of any uncorrected misstatements aggregated by Contractor during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Because the audit will be performed in accordance with the Single Audit Act and the Uniform Guidance, management is responsible for (a) identifying all federal awards received and expended; (b) preparing and the fair presentation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with Uniform Guidance requirements; (c) internal control over compliance; (d) compliance with federal statutes, regulations, and the terms and conditions of federal awards; (e) making us aware of significant vendor relationships where the vendor is responsible for program compliance; (f) following up and taking corrective action on audit findings, including the preparation of a summary schedule of prior audit findings and a corrective action plan; (g) timely and accurate completion of the data collection form and (h) submitting the reporting package and data collection form.

**4. Reporting**

Contractor will issue a written report upon completion of Contractor’s audit of the County’s financial statements. Contractor’s report will be addressed to the Board of Supervisors. Circumstances may arise in which Contractor’s report may differ from its expected form and content based on the results of Contractor’s audit. Depending on the nature of these circumstances, it may be necessary for Contractor to modify Contractor’s opinion or add an emphasis-of-matter paragraph or other-matter paragraph to Contractor’s auditor’s report.

If circumstances arise relating to the condition of the County’s records, the availability of appropriate audit evidence or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting or misappropriation of assets which, in our professional judgment, prevent Contractor from completing the audit or forming an opinion, Contractor retains the unilateral right to take any course of action permitted by professional standards, including, but not limited to, declining to express an opinion or issue a report, or withdrawing from the engagement.

In addition to Contractor’s report on the County’s financial statements, Contractor will also issue the following reports:

1. A report on the fairness of the presentation of the County’s schedule of expenditures of federal awards for the year ending June 30, 2025;
2. Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with GAS;
3. Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance;
4. An accompanying schedule of findings and questioned costs;

Contractor will also complete the appropriate sections of and sign the Data Collection Form that summarizes our audit findings.

Contractor will provide County with electronic copies (PDF) of the final reports along with five (5) bound copies of the AFR and Single Audit Report.

1. **Records and Assistance**

During the course of Contractor’s engagement, Contractor may accumulate records containing data that should be reflected in the County’s books and records. The County will determine that all such data, if necessary, will be so reflected. Accordingly, the County will not expect Contractor to maintain copies of such records in our possession.

The assistance to be supplied by County personnel, including the preparation of schedules and analyses of accounts, has been discussed and coordinated with Diane Olson, Auditor-Controller. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of Contractor’s audit report.

1. **Nonaudit Services**

In connection with Contractor’s audit, County has requested Contractor to perform certain nonaudit services necessary for the preparation and assembly of the AFR.

GAS independence standards require that the auditor maintain independence so that opinions, findings, conclusions, judgments and recommendations will be impartial and viewed as impartial by reasonable and informed third parties. Before Contractor agrees to provide a non-audit service to the County, Contractor determines whether providing such a service would create a significant threat to Contractor’s independence for GAS audit purposes, either by itself or in aggregate with other non-audit services provided. A critical component of Contractor’s determination is consideration of management’s ability to effectively oversee the non-audit services to be performed. The County has agreed that Diane Olson, Auditor-Controller, possesses suitable skill, knowledge or experience and that the individual understands the nonaudit services to be performed and described above sufficiently to oversee them. Accordingly, the management of the County agrees to the following:

1. The County has designated Diane Olson, Auditor-Controller, as a senior member of management who possesses suitable skill, knowledge and experience to oversee the services;
2. Diane Olson, Auditor Controller, will assume all management responsibilities for subject matter and scope of the preparation and assembly of the financial statements and Financial Transaction Reports to be submitted to the California State Controller’s Office;
3. The County will evaluate the adequacy and results of the services performed; and
4. The County accepts responsibility for the results and ultimate use of the services.

GAS further requires that Contractor establish an understanding with the County’s management and those charged with governance of the objectives of the non-audit services, the services to be performed, the County’s acceptance of its responsibilities, the auditor’s responsibilities and any limitations of the non-audit services. We believe this Engagement Letter documents that understanding.

1. **Contractor Compensation**

Contractor’s compensation and completion of Contractor’s work is based upon the following criteria:

1. Anticipated cooperation from County personnel;
2. Timely responses to Contractor inquiries;
3. Timely completion and delivery of client assistance requests;
4. Timely communication of all significant accounting and financial reporting matters;
5. The assumption that unexpected circumstances will not be encountered during the engagement;
6. No instances of fraud that will require additional procedures;
7. All information will be available electronically to help Contractor perform the procedures remotely; and
8. Three (3) major programs are subject to Single Audit procedures.

If any of the aforementioned criteria are not met, then additional services by Contractor may be necessary in accordance with Article 3.01 of this Contract

**8. Use of Subcontractors and Third-Party Products**

From time to time and depending upon the circumstances, Contractor may, in our sole discretion, use employees of our wholly-owned subsidiary (“The Vasquez Advantage, Inc.”) living outside the United States of America (U.S.A) or qualified third-party service providers located within or outside the United States to assist Contractor in providing professional services to County . In such circumstances, it may be necessary for Contractor to disclose Personal Information and Confidential Information (as both terms are defined below) to them. County hereby consents to Contractor sharing County information, including Confidential Information and Personal Information, with these third-party service providers on the same basis as Contractor would be permitted to share information with one of Contractor’s U.S.A-based employees; provided that such recipients are bound by written obligations of confidentiality that are as protective of County Confidential Information as the confidentiality terms set forth herein. County acknowledges and agrees that Contractor’s use of The Vasquez Advantage, Inc.’s employees and third-party service providers may involve the processing, input, disclosure, movement, transfer, and storage of County information and data, including Confidential Information and Personal Information, outside the United States and outside of our technology infrastructure. Contractor shall be responsible for any and all damages resulting from any breach of this Contract by any of The Vasquez Advantage, Inc. employees living outside the United States and third-party service providers to which Contractor discloses the Confidential Information and/or Personal Information.

Contractor also may provide services to County using certain third-party hardware, software, equipment, or products (collectively, “Third-Party Products”) and each, individually, a “Third-Party Product”). County acknowledges that the use of a Third-Party Product may involve the processing, input, disclosure, movement, transfer, and storage of information provided by or on behalf of County to Contractor, including Confidential Information and Personal Information, within the Third-Party Product’s infrastructure and not Contractor’s which may result in the access, transfer, disclosure, storage or processing of such information and data outside of the United States. County further acknowledges that the terms of use and service, including, but not limited to, applicable laws, set forth in the end-user license, end-user subscription agreement, or other end-user agreement for such Third-Party Product, (collectively, “EULA”) will govern all obligations the licensor of such Third-Party Product relating to data privacy, storage, recovery, security, and processing within such Third-Party Product’s infrastructure, as well as, the service levels associated with such Third-Party Product. County hereby consents to the disclosure of County’s r information, including your Confidential Information and Personal Information, to the licensors of such Third-Party Products for the purpose described herein.

To the extent Contractor gives the County access to a Third-Party Product in connection with the services contemplated herein, the County agrees to comply with the terms of any applicable EULA for such Third-Party Product, and the County shall be solely responsible for the improper use of a Third-Party Product or a violation of the applicable EULA for such Third-Party Product, by the County, or any user to whom the County grants access to such Third-Party Product. The County agrees to indemnify and hold Vasquez harmless from and against any claims, actions, lawsuits, proceedings, judgments, liens, losses, damages, costs, expenses, fees (including reasonable legal fees, expenses, and costs) and other liabilities relating to, or arising from or out of, the improper use of a Third-Party Product, or a violation of the terms of the applicable EULA for such Third-Party Product, by the County, or any user to whom the County grants access to such Third-Party Product.

County acknowledges that the use of Third-Party Products may be subject to limitations, delays, interruptions, errors, and other problems which are beyond Contractor’s control, including, without limitation, internet outage or lack of availability related to updates, upgrades, patches, fixes, or maintenance. Contractor will not be liable for any damages relating to such limitations, delays, delivery failures, interruptions, errors, or other problems. Nor will Contractor be held responsible or liable for any loss, or unauthorized use or disclosure, of any information or data provided by County, including, without limitation, Personal Information provided by County, resulting from the use of a Third-Party Product.

**9. Use and Ownership; Access to Audit Documentation**

The Audit Documentation for this engagement is the property of Contractor. For purposes of this Contract, the term “Audit Documentation” shall mean the confidential and proprietary records of Contractor’s audit procedures performed, relevant audit evidence obtained, other audit-related workpapers, and conclusions reached. Audit Documentation shall not include custom-developed documents, data, reports, analyses, recommendations, and deliverables authored or prepared by Contractor for the County under this Contract, or any documents belonging to the County or furnished to Contractor by County.

However, pursuant to authority given by law or regulation, Contractor may be requested to make certain audit documentation available to a regulatory body. Other third parties may also request or subpoena Contractor audit documentation. Contractor will notify County of any such request or subpoena. If requested, access to such audit documentation will be provided under the supervision of Contractor personnel. Further, upon request, Contractor may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Before Contractor provides access to or copies of such workpapers, unless prohibited by law, Contractor will notify the County’s management and provide copies of such request to allow the County to take any action it deems necessary or appropriate to limit or prevent access to such workpapers.

Review of Audit Documentation by a successor auditor or as part of due diligence is subject to applicable Contractor policies, and will be agreed to, accounted for and billed separately. Any such access to Contractor Audit Documentation is subject to a successor auditor signing the Access & Release Letter provided by Contractor, without substantive modifications thereto. Contractor reserves the right to decline a successor auditor’s request to review Contractor’s Audit Documentation.

In the event Contractor is required by government regulation, subpoena or other legal process to produce Contractor’s documents or personnel as witnesses with respect to Contractor’s engagement for the County, the County will, so long as Contractor is not a party to the proceeding in which the information is sought, reimburse Contractor for Contractor’s professional time and expenses, as well as the fees and expenses of Contractor’s counsel, incurred in responding to such requests.

The documentation for this engagement is the property of Contractor. However, County acknowledges and grants County’s assent that representatives of the cognizant or oversight agency or their designee, other government audit staffs, and the U.S. Government Accountability Office shall have access to the Audit Documentation upon their request and that Contractor shall maintain the Audit Documentation for a period of at least three years after the date of the report, or for a longer period if Contractori is requested to do so by the cognizant or oversight agency. Access to the requested Audit Documentation will be provided under the supervision of Contractor audit personnel and at a location designated by our firm.

**10. Confidentiality**

Contractor and County may, from time to time, disclose Confidential Information (as defined below) to one another. Accordingly, Contractor and County agree as the recipient of such Confidential Information (the “Receiving Party”) to keep strictly confidential all Confidential Information provided to it by the disclosing party (the “Disclosing Party”) and use, modify, store, and copy such Confidential Information only as necessary to perform its obligations and exercise its rights under this Contract. Except as otherwise set forth herein, the Receiving Party may only disclose the Confidential Information of the Disclosing Party to its personnel, agents, and representatives who are subject to obligations of confidentiality at least as restrictive as those set forth herein and only for the purpose of exercising its rights and fulfilling its obligations hereunder. To avoid any doubt, Contractor is permitted to disclose the County’s Confidential Information to Contractor’s personnel, agents, Subcontractors, and representatives (collectively, the “Contractor Parties” and each, individually, an “Contractor Party”) for the purpose of exercising its rights and fulfilling its obligations hereunder and to comply with applicable laws and professional, regulatory, and/or ethical standards.

“Confidential Information” means, information in any form, consisting of: (i) any nonpublic information provided by the Disclosing Party; (ii) any information that the Disclosing Party identifies as confidential; or (iii) any information that, by its very nature, a person in the same or similar circumstances would understand should be treated as confidential, including, but not limited to, this Engagement Letter. Without limiting the generality of the foregoing, the County acknowledges and agrees that Documentation constitutes Confidential Information of Contractor.

“Confidential Information” will not include information that: (i) is publicly available at the time of disclosure by the Disclosing Party; (ii) becomes publicly available by publication or otherwise after disclosure by the Disclosing Party, other than by breach of the confidentiality obligations set forth herein by the Receiving Party; (iii) was lawfully in the Receiving Party’s possession, without restriction as to confidentiality or use, at the time of disclosure by the Disclosing Party; (iv) is provided to the Receiving Party without restriction as to confidentiality or use by a third party without violation of any obligation to the Disclosing Party; or (v) is independently developed by employees or agents of the Receiving Party who did not access or use the Disclosing Party’s Confidential Information.

The Receiving Party will treat the Disclosing Party’s Confidential Information with the same degree of care as the Receiving Party treats its own confidential and proprietary information, but in no event will such standard of care be less than a reasonable standard of care.

**11. Other Relevant Information**

In accordance with GAS, a copy of Contractor’s latest tri-annual peer review report is included as Exhibit A, - Attachment 2. .

**12. Independence**

Contractor meets the GAS independence requirements as it relates to the County. Professional and certain regulatory standards require Contractor to be independent, in both fact and appearance, with respect to the County in the performance of Contractor’s services. Any discussions that Contractor has with Contractor personnel regarding employment could pose a threat to Contractor’s independence. Therefore, Contractor’s requests that County informs us immediately prior to any such discussions so that Contractor can implement appropriate safeguards to maintain Contractor’s independence.

**13. Information Security**

Contractor is committed to the safe and confidential treatment of the County’s proprietary information. Contractor is required to maintain the confidential treatment of client information in accordance with relevant industry professional standards which govern the provision of services described herein. The County agrees that it will not provide Contractor with any unencrypted electronic confidential or proprietary information, and the parties agree to utilize commercially reasonable measures to maintain the confidentiality of the County’s information, including the use of Contractor’s secure file transfer site to ensure the safe sharing of data between the parties.

**14. E-mail Communication**

In connection with this engagement, Contractor may communicate with County or others via e-mail transmission. As e-mails may be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, Contractor cannot guarantee or warrant that e-mails from Contractor will be properly delivered and read only by the addressee. Therefore, Contractor specifically disclaims and waive any liability or responsibility whatsoever for interception or unintentional disclosure or communication of e-mail transmissions, or for the unauthorized use or failed delivery of e-mails transmitted by Contractor in connection with the performance of this engagement.

In that regard, County agrees that Contractor shall have no liability for any loss or damage to any person or entity resulting from the use of e-mail transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

County shall use Contractor’s secure file transfer site to share all confidential information to Contractor.

**15. Personal Information**

As used herein, the term “Personal Information” means any personal information or data, as may be defined by applicable privacy, data protection, or cybersecurity laws, that directly or indirectly identifies a natural person.

Each party agrees to transmit Personal Information consistent with applicable laws and any other obligations the respective party may have. Contractor is permitted to use all such Personal Information to perform Contractor’s obligations and exercise its rights under this Contract.

County represents and warrants that it has provided all notices and obtained all consents required under applicable data protection laws prior to its collection, use and disclosure to Contractor of such Personal Information and shall take reasonable steps to ensure that such Personal Information does not include irrelevant or unnecessary information about individuals.

To the extent the California Consumer Privacy Act and California Privacy Rights Act, including as amended or replaced, and the associated regulations (“CCPA”), are applicable, Contractor is a “Service Provider” for the County as such term is defined by the CCPA. Limited to the applicability of this paragraph, the terms “Personal Information” (or “PI”) and “Consumer” shall have the same meaning as such terms are defined by the CCPA. The County may disclose PI to Contractor solely for: (i) a valid and specific business purpose as specified in this Contract; and (ii) to perform the services in this Contract. For any PI disclosed to Contractor by the County, or obtained or accessible by an Vasquez Party on the County’s behalf under this Engagement Letter, we will not (i) “sell” or “share” the PI (as those terms are defined by the CCPA); (ii) retain, use, or disclose PI for any purpose other than for the specific business purpose as specified in this Contract ; or (iii) retain, use, or disclose the information outside of the direct business relationship between the parties unless to another service provider as a subcontractor, where the subcontractor meets the requirements for a “Service Provider” under the CCPA. At County’s written request, and at County’s cost, Contractor shall reasonably assist County in addressing its obligations under the CCPA with regard to privacy rights requests related to County’s PI held by Contractor, directly resulting from Contractor’s business relationship with County. Contractor reserves the right to decline such a request where, as determined in Contractor’s sole discretion, the request for Contractor’s assistance could violate or impair a Consumer’s (as that term is defined by the CCPA) rights under the CCPA or another applicable law or regulation, or professional and/or ethical obligation. Contractor certifies that Contractor understands and will comply with the requirements enumerated in (i), (ii), and (iii) above.

**16. Retention of Records**

Contractor will return to County all original records provided in connection with this engagement. Further, in addition, Contractor will provide County with a copy of any records Contractor prepares or accumulates in connection with deliverables which are not otherwise reflected in your books and records without which your books and records would be incomplete. Contractor has the sole responsibility for retaining and maintaining in County’s possession or custody all of County’s financial and nonfinancial records related to this engagement. Contractor will not host, and will not accept responsibility to host, any of County’s records. Contractor, however, may maintain a copy of any records of County’s necessary for Contractor to comply with applicable law and/or professional standards or to exercise its rights under this Contract. Any such records retained by Contractor will be subject to the confidentiality obligations set forth herein and destroyed in accordance with our record retention policies.

**17. Other**

Contractor may mention County’s name and provide a general description of the engagement in its client lists and marketing materials.

The County agrees that it will not include Contractor’s reports or otherwise associate Contractor with any public or private securities offering without first obtaining Contractor’s consent. Therefore, the County agrees to contact Contractor before it includes Contractor’s reports, or otherwise makes reference to the Contractor, in any public or private securities offering. Contractor’s association with an official statement is a matter for which separate arrangements may be necessary. The County agrees to provide Contractor with printer’s proofs or masters of such offering documents for Contractor’s review and approval before printing, and with a copy of the final reproduced material for Contractor’s approval before it is distributed. If, based on Contractor’s review, Contractor identifies no material inconsistencies with Contractor’s audit, or other misstatements of fact, Contractor will promptly communicate in writing to the County that Contractor does not object to the inclusion of Contractor’s report in the offering documents. In the event Contractor’s auditor/client relationship has been terminated when the County seeks such consent, Contractor will be under no obligation to grant such consent or approval.

Professional standards require that Contractor perform certain additional procedures, on current and previous years’ engagements, whenever a partner or professional employee leaves the firm and is subsequently employed by or associated with a client in a key position. Accordingly, County agrees to compensate Contractor for any additional costs incurred as a result of County’s employment of one of our partners, principals or employees.

Each party hereto affirms it has not been placed on a Sanctioned List (as defined below) and will promptly notify the other party upon becoming aware that it has been placed on a Sanctioned List at any time throughout the duration of this Contract. The County shall not, and shall not permit third parties to, access or use any of the deliverables provided for hereunder, or Third-Party Products provided hereunder, in violation of any applicable sanctions laws or regulations, including, but not limited to, accessing or using the deliverables provided for hereunder or any Third-Party Products from any territory under embargo by the United States. The County shall not knowingly cause Contractor to violate any sanctions applicable to Contractor. As used herein “Sanctioned List” means any sanctioned person or entity lists promulgated by the Office of Foreign Assets Control of the U.S. Department of the Treasury, the U.S. State Department, the Consolidated Canadian Autonomous Sanctions List, the United Nations Security Council, the European Union, and the United Kingdom.

Any term of this Contract that would be prohibited by or impair Contractor’s independence under applicable law or regulation shall not apply, to the extent necessary only to avoid such prohibition or impairment.

**EXHIBIT A – Attachment 1**

**GANN Limit - Agreed-Upon Procedures**

1. Obtain the County’s calculation of the Annual Appropriations Limit for the year ended June 30, 2025 and compare the limit and annual adjustment factors included in that calculation to the limit and annual adjustment factors that were adopted by the resolution of the Board of Supervisors. Compare the population and inflation options included in the aforementioned calculation to those that were selected by a recorded vote of the Board of Supervisors.
2. For the Annual Appropriations Limit obtained in procedure #1 above, add last year's limit to the total adjustments and compare the resulting amount to this year's limit. Recalculate the adjustment factor and the adjustment for inflation and population and compare the results with the County’s calculation.
3. Compare the prior year appropriations limit presented in the Annual Appropriations Limit obtained in procedure #1 to the prior year appropriations limit adopted by the Board of Supervisors for the prior year.

**EXHIBIT A – Attachment 2**

