



Date: December 29, 2024

Accounting and Advisory Services Statement of Work

This agreement constitutes a statement of work ("SOW") under the master service agreement ("MSA") dated May 2, 2023, or superseding MSA, made by and between CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") and County of Lake ("you" and "your"). The purpose of this SOW is to outline certain services you wish us to perform in connection with that agreement.

Scope of professional services

Project services:

Heather Lyons is responsible for the project services identified in this agreement. Holly Atkins will be your consultant on this engagement.

CLA will assist with the following:

- Analyze current state of chart of accounts and financial reporting
- Analyze Workday chart of accounts structure and reporting capabilities
- Participate in meetings with the Workday Implementation team. Assist with documentation requests and data requested related to system and Chart of Accounts design. Management will make all final decisions related to system design, setup, chart of accounts structure and adoption
- Provide recommendations for future state design of Workday Chart of Accounts structure (management to make all final implementation decisions)
- Provide recommendations for future state finance and accounting report design (management to make final implementation decisions).

Engagement objectives, limitations, and responsibilities

CLA has not been engaged to prepare financial statements and financial statements will not be provided.

We will perform this engagement in accordance with the Statement on Standards for Consulting Services issued by the American Institute of Certified Public Accountants (AICPA) and comply with the AICPA's

Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations. We have no responsibility to identify and communicate deficiencies in your internal control as part of this engagement. You agree that we shall not be responsible for any misstatements in the entity's financial statements that may not be identified as a result of misrepresentations made to us by you.

CLA personnel cannot be recognized or act in the capacity of your chief executive officer, chief financial officer, or any other management role and accordingly, CLA cannot accept the corporate responsibility for financial reports and internal control.

For all nonattest services we may provide to you, your management team agrees to assume all management responsibilities; oversee the services within this agreement; designate an individual, preferably within senior management, who possesses suitable skills, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services.

CLA's relationship with you shall be solely that of an independent contractor and nothing in the MSA or a SOW shall be construed to create or imply any relationship of employment, agency, partnership, or any relationship other than an independent contractor.

Your management is also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services, review and approve the services.

As management, you are also responsible for and the services are contingent on the following:

- Assigning a primary contact that will act as the main conduit for communications, logistics and other such interaction.
- The selection of the financial reporting framework to be applied in the preparation of the financial statements and determining that the financial reporting framework is acceptable in the circumstances.
- The design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- The prevention and detection of fraud.
- To ensure that the entity complies with the laws and regulations applicable to its activities.
- The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.

- Responding to requests for data, documentation or other information materials necessary to complete this engagement in a timely manner. Any delays in providing such materials may impact CLA's ability to deliver services based on previously communicated dates. CLA will have no obligation to perform services until you have provided such information. You agree to grant CLA an express, limited license to use such materials in any way necessary to the performance of the services outlined in this SOW.
- To provide us with the following:
 - Access to all information relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - Additional information that may be requested for the purpose of the engagement.
 - Unrestricted access to persons within the entity with whom we determine it necessary to communicate.
- To the extent we are assisting management with the completion of any Federal or State regulatory filings you are responsible for ensuring the completeness and accuracy of those filings.
- You will be solely responsible for making all decisions concerning the contents of our communications and reports, for the adoption of any plans, and for implementing any plans you may develop, including any that we may discuss with you.

Beneficial ownership information reporting

Beginning in 2024 under the Corporate Transparency Act (CTA), certain entities organized in the U.S. (including entities that are disregarded for federal income tax purposes) and foreign entities doing business in the U.S. are required to report information to the Financial Crimes Enforcement Network (FinCEN) as to their beneficial ownership. The report must provide each beneficial owner, each company applicant and other required information. Entities subject to the beneficial ownership information (BOI) reporting include a corporation, limited liability company, or any other entity created by the filing of a document with the secretary of state or similar office under state, Tribal or foreign country law. Note that some entities are exempt from the BOI reporting requirements (including many nonprofits and certain large operating companies).

It is your responsibility to prepare and submit any BOI report to FinCEN that is required under the CTA. We have no obligation to identify any filing requirements or provide any services related to BOI reporting.

You agree that CLA will not be providing any services that could be viewed as having control or being a beneficial owner of the entity that would require you to list CLA, its partners, principals, directors, officers, employees or agents, in any BOI report. We will not act as a corporate agent or in any capacity where we are preparing or filing legal documents on your behalf. We also will not make any management decisions that indicate substantial control of your entity, including the following decisions:

- Reorganization, dissolution or merger of the reporting company; compensation and incentives of senior officers;
- Making, terminating, fulfilling or not fulfilling significant contracts;
- Selecting, terminating business lines, ventures, or geographic focus;
- Making major expenditures, incurring significant debt, issuing securities, approving operating budgets, selling, transferring, leasing or mortgaging principal assets;
- Amending governing documents; or
- Determining the nature, scope and attributes of the business conducted.

Project Services Schedule

We expect that the project services will require approximately 20 hours of services per week starting in January 2025. As the engagement progresses, we will update time estimates and engage you in conversation about the project status. If possible, we request a two-week advance notice of your intent to release the consultant back to CLA to ensure adequate time to re-schedule the consultant to another engagement.

Project Services Fees

Engagement Consultant: Holly Atkins

\$185 per hour

Fees for travel time will be billed at the normal hourly rate. We will also bill you in arrears for reimbursement of any out-of-pocket travel expenses incurred (e.g., hotel, airfare, meals as actual or per diem, etc.) on a pass-through basis.

Should the duration of this engagement go beyond 6 months or the scope of services change, CLA retains the right to discuss an hourly rate adjustment.

General Fee Terms

We will also bill for expenses (including travel, report production, word processing, postage, internal and administrative charges, etc.) plus a technology and client support fee of five percent (5%) of all professional fees billed. Total fees for Services under this SOW shall not exceed \$50,000. If costs are expected to exceed \$50,000, you and CLA will review the scope change requiring the excess costs and amend this SOW accordingly. Any fee estimate provided is based on anticipated cooperation from your personnel and their assistance with locating requested documents and preparing requested schedules. If the requested items are not available on the dates required or are not accurate, the fees and expenses will likely be higher. Our invoices, including applicable state and local taxes, will be rendered as work progresses and are payable on presentation.

We will also bill any third-party software subscription fees that you direct CLA to purchase and incur on your behalf.

Non-Solicitation

To the extent permitted by law, you agree that during the term and for a period of one year after the expiration or termination date of the MSA, you will not solicit, hire, contract with, or engage the services of any person providing services to you on behalf of CLA without the prior written consent of CLA.

Termination of SOW

Either party (you or CLA) may terminate this particular SOW at any time by giving 30 days written notice to the other party. Upon termination of this particular SOW, the provisions of this SOW and the existing MSA shall continue to apply to all services rendered prior to termination.

Agreement

We appreciate the opportunity to provide the services described in this SOW related to the MSA. All terms and provisions of the MSA shall apply to these services. If you agree with the terms of this SOW, please sign below to indicate your acknowledgement and understanding of, and agreement with, this SOW.

CliftonLarsonAllen LLP

Heather Lyons

Principal

916-266-8448

heather.lyons@claconnect.com

Response

This SOW correctly sets forth the understanding of County of Lake and is accepted by:

CLA

CliftonLarsonAllen LLP

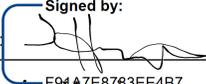
Heather Lyons

Heather Lyons, Principal

SIGNED 1/21/2025, 4:27:53 PM PST

Client

County of Lake

Signed by:
SIGN: 
E91A7E8763FE4B7
Jenavive Herrington, Auditor-Controller

DATE: 1/22/2025

County of Lake

DocuSigned by:
SIGN: 
A530FE8E8FC4E6
Lloyd C. Guintivano, County of Lake County
Counsel

DATE: 1/21/2025

Certificate Of Completion

Envelope Id: E291A052-5B76-4408-889E-52394A24520A

Status: Completed

Subject: Complete with Docusign: Accounting and Advisory Services Statement of Work -County of Lake

Client Name: County of Lake

Client Number: A297024

Source Envelope:

Document Pages: 6

Signatures: 2

Envelope Originator:

Certificate Pages: 5

Initials: 0

CLA Operations

AutoNav: Enabled

220 S 6th St Ste 300

Envelopeld Stamping: Enabled

Minneapolis, MN 55402-1418

Time Zone: (UTC-06:00) Central Time (US & Canada)

Marlene.Farias@claconnect.com

IP Address: 50.237.177.130

Record Tracking

Status: Original

Holder: CLA Operations

Location: DocuSign

1/21/2025 6:33:12 PM

Marlene.Farias@claconnect.com

Signer Events

Lloyd C. Guintivano

lloyd.guintivano@lakecountyca.gov

Security Level: Email, Account Authentication (None)

Signature

DocuSigned by:

AE30EBEDF8FC4E6...

Timestamp

Sent: 1/21/2025 6:39:23 PM

Viewed: 1/21/2025 6:47:00 PM

Signed: 1/21/2025 6:51:20 PM

Signature Adoption: Pre-selected Style

Using IP Address: 208.91.28.66

Electronic Record and Signature Disclosure:

Accepted: 1/21/2025 6:47:00 PM

ID: 43fc165b-16f3-4cec-86a8-6a86db6f604a

Jenavive Herrington

jenavive.herrington@lakecountyca.gov

Security Level: Email, Account Authentication (None)

Signed by:

F91A7E8783EE4B7...

Sent: 1/21/2025 6:51:21 PM

Viewed: 1/22/2025 8:08:09 AM

Signed: 1/22/2025 8:08:37 AM

Signature Adoption: Drawn on Device

Using IP Address: 172.250.200.246

Signed using mobile

Electronic Record and Signature Disclosure:

Accepted: 1/22/2025 8:08:09 AM

ID: e9c5639a-6aa2-4b41-babb-6e36f5d7b874

In Person Signer Events

Signature

Timestamp

Editor Delivery Events

Status

Timestamp

Agent Delivery Events

Status

Timestamp

Intermediary Delivery Events

Status

Timestamp

Certified Delivery Events

Status

Timestamp

Carbon Copy Events

Status

Timestamp

Heather Lyons

heather.lyons@claconnect.com

Security Level: Email, Account Authentication (None)

COPIED

Sent: 1/22/2025 8:08:38 AM

Viewed: 1/22/2025 11:08:07 AM

Electronic Record and Signature Disclosure:

Accepted: 1/16/2025 2:38:35 PM

ID: 145a08ff-45f9-4d04-87cb-eb92fff7d541

Witness Events	Signature	Timestamp
-----------------------	------------------	------------------

Notary Events	Signature	Timestamp
----------------------	------------------	------------------

Envelope Summary Events	Status	Timestamps
--------------------------------	---------------	-------------------

Envelope Sent	Hashed/Encrypted	1/21/2025 6:39:24 PM
Certified Delivered	Security Checked	1/22/2025 8:08:09 AM
Signing Complete	Security Checked	1/22/2025 8:08:37 AM
Completed	Security Checked	1/22/2025 8:08:38 AM

Payment Events	Status	Timestamps
-----------------------	---------------	-------------------

Electronic Record and Signature Disclosure

ELECTRONIC RECORD AND SIGNATURE DISCLOSURE

From time to time, CliftonLarsonAllen LLP (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through the DocuSign system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to this Electronic Record and Signature Disclosure (ERSD), please confirm your agreement by selecting the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

Getting paper copies

At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. You will have the ability to download and print documents we send to you through the DocuSign system during and immediately after the signing session and, if you elect to create a DocuSign account, you may access the documents for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a \$0.00 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

Withdrawing your consent

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

Consequences of changing your mind

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

All notices and disclosures will be sent to you electronically

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

How to contact CliftonLarsonAllen LLP:

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: BusinessTechnology@CLAconnect.com

To advise CliftonLarsonAllen LLP of your new email address

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at BusinessTechnology@CLAconnect.com and in the body of such request you must state: your previous email address, your new email address. We do not require any other information from you to change your email address.

If you created a DocuSign account, you may update it with your new email address through your account preferences.

To request paper copies from CliftonLarsonAllen LLP

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an email to BusinessTechnology@CLAconnect.com and in the body of such request you must state your email address, full name, mailing address, and telephone number. We will bill you for any fees at that time, if any.

To withdraw your consent with CliftonLarsonAllen LLP

To inform us that you no longer wish to receive future notices and disclosures in electronic format you may:

i. decline to sign a document from within your signing session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;

ii. send us an email to BusinessTechnology@CLAconnect.com and in the body of such request you must state your email, full name, mailing address, and telephone number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

Required hardware and software

The minimum system requirements for using the DocuSign system may change over time. The current system requirements are found here: <https://support.docusign.com/guides/signer-guide-signing-system-requirements>.

Acknowledging your access and consent to receive and sign documents electronically

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please confirm that you have read this ERSD, and (i) that you are able to print on paper or electronically save this ERSD for your future reference and access; or (ii) that you are able to email this ERSD to an email address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format as described herein, then select the check-box next to ‘I agree to use electronic records and signatures’ before clicking ‘CONTINUE’ within the DocuSign system.

By selecting the check-box next to ‘I agree to use electronic records and signatures’, you confirm that:

- You can access and read this Electronic Record and Signature Disclosure; and
- You can print on paper this Electronic Record and Signature Disclosure, or save or send this Electronic Record and Disclosure to a location where you can print it, for future reference and access; and
- Until or unless you notify CliftonLarsonAllen LLP as described above, you consent to receive exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by CliftonLarsonAllen LLP during the course of your relationship with CliftonLarsonAllen LLP.