

**TRI-VALLEY TRANSPORTATION COUNCIL
RESOLUTION NO. 2017-03**

**A RESOLUTION APPROVING THE FIRST AMENDMENT TO THE PROFESSIONAL
SERVICES AGREEMENT BETWEEN THE TRI-VALLEY TRANSPORTATION
COUNCIL AND CROPPER ACCOUNTANCY**

WHEREAS, on September 14, 2016, TVTC and Contractor entered into that certain Professional Services Agreement ("Agreement") whereby Contractor agreed to provide professional auditing services to TVTC; and

WHEREAS, Section 4 of the Agreement provides that TVTC will pay Contractor \$7,000 for the services contemplated by the Agreement; and

WHEREAS, the initial term of the Agreement is set to expire on July 18, 2018; and

WHEREAS, Section 5 of the Agreement provides that TVTC has the option to request three one-year extensions to provide for three subsequent financial audits for the cost of \$4,000 per audit; and

WHEREAS, TVTC and Contractor now desire to amend the Agreement to extend the expiration date and to increase the amount of compensation to provide for additional audit services.

NOW THEREFORE BE IT RESOLVED THAT TVTC:

1. Approves the FIRST AMENDMENT TO THE PROFESSIONAL SERVICES AGREEMENT, attached hereto and incorporated herein as Attachment 1; and
2. Authorizes the Chairperson to execute the Amendment on behalf of TVTC subject to review and approval as to form by the General Counsel.

PASSED, APPROVED AND ADOPTED at the meeting of April 17, 2017, by the following votes:

AYES: 7 (Spedowski, Olson, Perkins, Biddle, Stepper, Haggerty, Andersen)

NOES: 0

ABSENT: 0

ABSTAIN: 0



Steven Spedowfski, Chair
Tri-Valley Transportation Council

ATTEST:



Debbie Bell, TVTC Administrative Staff

ATTACHMENT 1

FIRST AMENDMENT TO PROFESSIONAL SERVICES AGREEMENT

**FIRST AMENDMENT TO THE PROFESSIONAL SERVICES AGREEMENT
BETWEEN THE TRI-VALLEY TRANSPORTATION COUNCIL AND CROPPER
ACCOUNTANCY**

THIS FIRST AMENDMENT TO THE PROFESSIONAL SERVICES AGREEMENT is made as _____ day of _____ 2017 by and between THE TRI-VALLEY TRANSPORTATION COUNCIL ("TVTC"), and CROPPER ACCOUNTANCY CORPORATION ("Contractor"), (sometimes referred together as the "Parties") who agree as follows:

RECITALS

WHEREAS, on September 14, 2016, TVTC and Contractor entered into that certain Professional Services Agreement ("Agreement") whereby Contractor agreed to provide professional auditing services to TVTC, as further described in the Scope of Work contained in Exhibit A to the Agreement. A true and correct copy of the Agreement and its exhibits is attached hereto as Exhibit 1 hereto; and

WHEREAS, Section 4 of the Agreement provides that TVTC will pay Contractor \$7,000 for the services contemplated by the Agreement; and

WHEREAS, the initial term of the Agreement is set to expire on July 18, 2018; and

WHEREAS, Section 5 of the Agreement provides that TVTC has the option to request three one-year extensions to provide for three subsequent financial audits for the cost of \$4,000 per audit; and

WHEREAS, TVTC and Contractor now desire to amend the Agreement to extend the expiration date and to increase the amount of compensation to provide for additional audit services.

NOW, THEREFORE, for and in consideration of the promises and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, TVTC and Contractor hereby agree to amend the Agreement as follows:

1. All terms which are defined in the Agreement shall have the same meaning when used in this Amendment, unless specifically provided herein to the contrary.
2. Section 3 of the Agreement. The July 18, 2018 end date for the term of the Agreement identified in Section 3 is hereby replaced with June 30, 2020.
3. Section 4 of the Agreement. Section 2 of the Agreement shall be amended such that TVTC agrees to pay Contractor a sum not to exceed \$19,000, with the

understanding that \$7,000 has already been paid to Contractor.

Contractor agrees this is TVTC's total contribution for payment of costs under the Agreement unless additional payments are authorized in accordance with the terms of the Agreement and said terms of payment are mutually agreed to by and between the parties in writing.

4. Scope of Work. The Scope of Work is amended and attached as Exhibit 2 to this Amendment.

All other terms, conditions and provisions in the Agreement remain in full force and effect. If there is a conflict between the terms of this Amendment and the Agreement, the terms of the Agreement will control unless specifically modified by this Amendment.

[SIGNATURES ON THE FOLLOWING PAGE]

IN WITNESS WHEREOF the parties have executed this Agreement on the dates indicated below, the latest of which shall be deemed the effective date of this Agreement.

TRI-VALLEY TRANSPORTATION COUNCIL

DATED: _____

By: Steven Spedowski, TVTC Chair

**Cropper Accountancy Corporation
CONTRACTOR**

DATED: _____

By: John A. Cropper, CPA, CGFM

APPROVED AS TO FORM

DATED: _____

By: Steven Mattas, Legal Counsel

EXHIBIT 1

PROFESSIONAL SERVICES AGREEMENT

**PROFESSIONAL SERVICES AGREEMENT
BETWEEN THE TRI VALLEY TRANSPORTATION COUNCIL (“TVTC”)
AND
Cropper Accountancy Corporation
FOR
Auditing Services**

This is an agreement between the Tri Valley Transportation Council, hereinafter referred to as “TVTC,” and Cropper Accountancy Corporation hereinafter referred to as “CONTRACTOR,” for Auditing Services.

WHEREAS, TVTC desires to secure professional Auditing Services and CONTRACTOR is qualified and willing to provide such professional assistance.

NOW, THEREFORE, TVTC and CONTRACTOR agree as follows:

1. **Scope of Service.** An outline of the scope of services including mandatory timeframes for performance, deadlines for providing deliverables to TVTC, and the maximum fee for each item under this Agreement is attached hereto as Exhibit A and incorporated herein.

CONTRACTOR shall comply with specific standards or governmental requirements applicable to specific tasks hereunder or as may be necessary to enable CONTRACTOR to express the opinions required hereunder.

2. **Modification of Agreement.** The TVTC may request changes to this Agreement including the Scope of Services to be performed by CONTRACTOR. Such requests shall be made in writing exclusively by the TVTC Chair, and shall describe in detail the proposed additions, deletions, or modifications. Such requests will include tabulation of costs, expenses, and time required to complete the requested work. CONTRACTOR shall have the length of time specified in the request to reply in writing to the request. Neither TVTC’s request nor CONTRACTOR’S reply shall constitute a modification of this Agreement. Any modification shall be contained in a written amendment to the Agreement and will be effective only if signed by both parties. Execution of the Amendment by the TVTC shall constitute authorization to proceed with the work identified therein.

3. **Time of Performance.** CONTRACTOR'S performance shall begin on July 18, 2016 and be completed by July 18, 2018. CONTRACTOR may commence work as of the date authorized by the TVTC Technical Advisory Committee ("TVTC TAC") which date may be prior to execution of this Agreement.

However, CONTRACTOR is under no obligation to commence work hereunder prior to execution of this Agreement.

4. **Compensation.** TVTC agrees to pay CONTRACTOR at the rates set forth in Exhibit A, and incorporated herein, in a sum not to exceed SEVEN THOUSAND DOLLARS (\$7,000).

Upon completion and acceptance of the deliverables CONTRACTOR shall submit an itemized invoice for the completed work showing applicable rates and charges as agreed to hereunder and the total amount due.

5. **Extension.** TVTC has the option to request three (3) one-year extensions to this Agreement to provide for three subsequent financial audits. In the event that TVTC requests such an extension or extensions and CONTRACTOR agrees to accept such extension, TVTC shall pay CONTRACTOR for any subsequent audits at the rates set forth in Exhibit B, attached hereto and incorporated herein.

6. **Cooperation of TVTC.** TVTC shall make available to CONTRACTOR all financial records and related information necessary for performance of CONTRACTOR'S work under this Agreement.

7. **Independent Contractor.** CONTRACTOR is an independent CONTRACTOR and shall not for any purpose be deemed to be an employee, agent, or other representative of TVTC. Services called for herein shall be deemed to be unique. CONTRACTOR shall not assign, sublet, transfer, or otherwise substitute its interest in this Agreement, or any of its obligations hereunder, without the prior written consent of the TVTC.

8. **Proprietary or Confidential Information.** CONTRACTOR understands and agrees that, in the performance of the work under this Agreement or in contemplation thereof, CONTRACTOR may have access to private or confidential information owned or controlled by TVTC. Such information may contain proprietary or confidential details, the disclosure of which may be damaging to TVTC or to third parties.

CONTRACTOR agrees that all information disclosed to CONTRACTOR by TVTC shall be held in confidence and used only in performance of this Agreement. CONTRACTOR shall exercise the same standard of care to

protect such information, as a reasonably prudent businessperson would use to protect its own proprietary or confidential information.

9. **Work Product.** The work product of CONTRACTOR in performing this Agreement shall become the property of TVTC. However, copies of such work product shall be provided to TVTC not only as a hard copy but an electronic version recorded on CD utilizing Microsoft Word, Access or Excel.
10. **Final Work Product.** Final work products produced by CONTRACTOR in the form of computer files shall be delivered on a CD, in Microsoft Word, Access or Excel format. All hard copy (paper) reports shall be accompanied by associated digital files used to create them. All of CONTRACTOR'S work product under the Agreement shall be the property of the TVTC.
11. **Financial Records of Contractor.** CONTRACTOR shall maintain accounting records of funds received under this Agreement and full documentation of performance hereunder. CONTRACTOR shall permit TVTC to have access to those records for the purpose of making an audit, examination, or review of financial and performance information relating to this Agreement. CONTRACTOR shall maintain such records for a minimum of four (4) years following payment by TVTC for the last invoice for such services to be provided.
12. **Nondiscrimination.** CONTRACTOR represents that it does not and agrees that it shall not discriminate against any employee or applicant for employment because of race, color, religion, gender, age, sexual preference, national origin, disability or other condition protected by law.
13. **Indemnification.** CONTRACTOR shall indemnify, defend, and hold harmless the TVTC, its officers and employees, from and against any and all claims, demands, liability, costs, and expenses of whatever nature, including court costs and attorney fees, arising out of injury to or death of any person or persons or loss of or physical damage to any property resulting in any manner from the willful misconduct, negligent acts, errors or omissions, of CONTRACTOR, its subcontractors, agents, employee, licensees, or guests in the making or performance of this Agreement.

CONTRACTOR shall hold TVTC harmless and defend any suit or other proceedings brought by CONTRACTOR'S employees, contractors and/or agents, either against CONTRACTOR and/or TVTC, for compensation and/or other benefits claimed as "common law" or "implied by law" employees of TVTC.
14. **Insurance.** CONTRACTOR shall procure, prior to commencement of service, and keep in force for the term of this Agreement, the following

policies of insurance, certificates, or binders as necessary to establish that the coverage described below is in place with companies licensed to do business in California. If requested, CONTRACTOR shall provide TVTC with copies of all insurance policies. The insurance coverage shall include:

- A. Commercial General Liability Insurance. Commercial General Liability insurance, including but not limited to, bodily injury, broad form property damage, contractual liability and, if necessary, products and completed operations or owners and CONTRACTOR protective liability. The policy shall contain a severability of interest clause or cross liability clause or the equivalent thereof.

Coverage afforded TVTC shall be primary insurance. Any other insurance available to TVTC under any other policies shall be excess insurance. Limits of liability shall include the following:

- (1) Bodily injury, one million dollars (\$1,000,000)
- (2) Property damage, one million dollars (\$1,000,000) or
- (3) Combined single limit (CSL) for bodily injury and property damage, one million dollars (\$1,000,000) per accident for bodily injury and property damage.

If the policy is a "claims made" policy, the following endorsements shall be included:

- (1) The retroactive shall be the effective date of this Agreement or a prior date.
- (2) The extended reporting or discovery period shall be not less than thirty-six (36) months.

- B. Automobile Liability Insurance. Automobile liability insurance, including all owned, non-owned and hired automobiles used by the CONTRACTOR or its agents in the performance of this Agreement shall have a minimum combined single limit of one million dollars (\$1,000,000) for bodily injury and property damage.

- C. Worker's Compensation Insurance. Worker's Compensation insurance as required by the laws of the State of California including statutory coverage for Employers Liability with limits not less than one million dollars (\$1,000,000).

CONTRACTOR is aware of provisions in the California Labor Code, which require every employer to provide Worker's Compensation coverage, or to self-insure in accordance with provisions of that Code. CONTRACTOR shall comply with those provisions before commencing work hereunder and throughout the

term of this Agreement. Likewise, CONTRACTOR shall require all of its subcontractors to comply with those provisions.

- D. Professional Liability Insurance. Professional liability (errors and omissions) insurance is required in the amount of one million dollars (\$1,000,000) per claim and in the aggregate for two (2) years beyond completion of this Agreement.

15. Additional Insurance Provisions. The following additional provisions apply to the insurance coverage required as indicated in paragraph 15 above.

- A. Additional Insured. CONTRACTOR shall name TVTC, its Councilmembers, officers, agents, and employees as additional insured in the aforementioned Comprehensive Commercial General Liability and Automobile Liability policies. If CONTRACTOR submits the ACORD Insurance Certificate, the additional insured endorsements must be set forth on CH20 10 11 85 (or more recent) form and/or CA 20 48 form.
- B. Notice of Cancellation. The policies shall provide for thirty (30) days written notice to TVTC prior to cancellation, termination or material change in coverage.
- C. Certificate Holder. The certificate holder shall be the same person and have the address as indicated in Paragraph 19 (Notices) of this Agreement.
- D. Insurance Rating. Insurers shall have current A.M. Best's rating of not less than A:VII, shall be licensed to do business in the State of California, and shall be acceptable to TVTC.
- E. Replacement Coverage. In the event CONTRACTOR breaches any of the insurance provisions of this Agreement, TVTC shall have the option to obtain, at CONTRACTOR'S expense, the coverage required hereunder. The cost of obtaining and maintaining such coverage may be deducted from any sums otherwise payable to CONTRACTOR for services under this Agreement.
- F. Interpretation. All endorsements, certificates, forms, coverage and limits of liability referred to herein shall have the meaning given such terms by the Insurance Services Officer of the State of California as of the effective date of this Agreement.
- G. Proof of Insurance. CONTRACTOR will be required to provide proof of insurance coverage required hereunder prior to executing the Agreement. Additionally, if requested by TVTC,

CONTRACTOR shall provide certified copies of the insurance policies. Any endorsements must be signed by a person authorized by the insurer to bind coverage on its behalf.

16. **Termination on Notice.** TVTC may terminate this Agreement immediately for cause or without cause upon giving thirty (30) calendar day written notice to CONTRACTOR. In the event of termination without cause TVTC shall pay all charges outstanding and approved by TVTC at the time of termination within thirty (30) days following termination.
17. **Suspension of Performance.** For the convenience of TVTC or because of events beyond the control of TVTC, TVTC may give written notice to CONTRACTOR to suspend all work under this Agreement. If CONTRACTOR'S work is suspended for longer than a period of one hundred twenty (120) days, an adjustment to CONTRACTOR'S compensation may be made for increased costs, if any and this Agreement shall be modified accordingly.
18. **Notices.** If either party shall desire or is required to give notice to the other such notice shall be given in writing, via facsimile and concurrently by prepaid U.S. certified or registered postage, addressed to recipient as follows:

To TVTC:

c/o City of Livermore

Attn: Debbie Bell

TVTC Administrative Staff

1052 S. Livermore Ave.

Livermore, CA 94550

To CONTRACTOR:

John A. Cropper

Cropper Accountancy Corporation

2977 Ygnacio Valley Road, #460

Walnut Creek, CA 94598

Changes to the above information shall be given to the other party in writing ten (10) business days before the change is effective.

19. **Commencement, Completion and Closeout.** Time is of the essence in the performance of this Agreement. Any time extension granted to CONTRACTOR must be in writing and shall not constitute a waiver of right the TVTC may have under the Agreement.

It shall be the responsibility of CONTRACTOR to coordinate and schedule the work to be performed so that commencement and completions take place in accordance with the provisions of the Agreement. Within thirty (30) days of completion CONTRACTOR shall submit to TVTC a final billing to include all costs, charges, and claims in connection with the completed

work. TVTC shall not be required to pay for any work or claims not included on the aforementioned final billing.


20. **Arbitration.** The parties will make a good faith effort to settle any controversy, claim or dispute arising out of or relating to this Agreement within thirty (30) days. If the issue is not resolved within that time, it shall be resolved by the American Arbitration Association. Judgment upon arbitration hereunder may be joined or consolidated with any other arbitration matter between the parties as the interest of justice and judicial economy may dictate. The prevailing party in any arbitration hereunder shall be entitled to recover all arbitration and legal expenses incurred, except attorney fees.
21. **Governing Law.** This Agreement shall be governed by the laws of the State of California.
22. **Entire Agreement of Parties.** This Agreement supersedes any and all agreements, oral or written, between the parties with respect to the rendering of services by CONTRACTOR to CITY and contains all of the representations, covenants and agreements between the parties as to the rendering of those services.

*****SIGNATURES ON NEXT PAGE*****

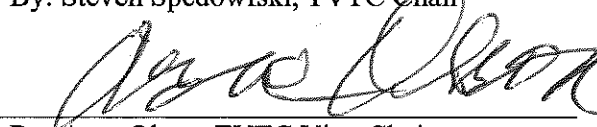
IN WITNESS WHEREOF the parties have executed this Agreement on the dates indicated below, the latest of which shall be deemed the effective date of this Agreement.

TRI-VALLEY TRANSPORTATION COUNCIL

DATED: 9/14/16


By: Steven Spedowski, TVTC Chair

DATED: 9/2/16


By: Arne Olson, TVTC Vice-Chair

**Cropper Accountancy Corporation
CONTRACTOR**

DATED: 7/19/16


By: John A. Cropper, CPA, CGFM

APPROVED AS TO FORM

DATED: 7/14/16


By: Steven Mattas, Legal Counsel

EXHIBIT A SCOPE OF WORK

CONTRACTOR shall express an opinion on the fair presentation of TVTC's basic financial statements in conformity with the minimum requirements prescribed by the State Controller for special districts under Government Code Section 26909 and generally accepted accounting principles, including GASB 34.

CONTRACTOR shall also be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards. At the completion of this contract, the auditor will make available all work papers to the TVTC Treasurer ("Treasurer") in a timely manner.

During the course of the engagement, CONTRACTOR will meet with and provide status reports to the Treasurer or designee on a regular basis. Upon completion of field work, and before issuing any report or management letter, CONTRACTOR shall schedule an exit conference with the Treasurer or designee. CONTRACTOR shall provide informal advice and consultation throughout the contract term on matters relating to accounting and financial reporting. This would not include any task that entailed significant research on formal reporting.

CONTRACTOR shall prepare an audit report for the two (2) fiscal periods ending June 30, 2015 and June 30, 2016. CONTRACTOR shall attend a meeting with the TAC and/or TVTC to present the audit report.

TVTC shall pay CONTRACTOR \$3,500 for each of the audits and audit reports for the two (2) fiscal periods ending June 30, 2015 and June 30, 2016.



PROPOSAL

For Financial Statement

Audit Services

for the

Tri-Valley Transportation Council

Submitted April 29, 2016 by

CROPPER ACCOUNTANCY CORPORATION
Certified Public Accountants

2700 Ygnacio Valley Rd, Suite 270
Walnut Creek, CA 94598

PRIMARY CONTACT:
JOHN CROPPER, PARTNER
Phone: (925) 932-3860
Fax: (925) 476-9930
john@cropperaccountancy.com



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April 29, 2016

Tri-Valley Transportation Council (TVTC)
Attn: Jamar Stamps
30 Muir Road
Martinez, CA 94553

Dear Mr. Stamps:

As the current Tri-Valley Transportation Council auditors, our firm is uniquely qualified to serve you. We understand how important continuity of personnel can be to an audit. The TVTC rotates administrators, auditors, and possibly bookkeepers. In addition, with the upcoming change of administrators to the City of Livermore, we can assist you with ideas to improve the process.

We believe that Cropper Accountancy Corporation is the selection of choice, and are excited about the prospect of working with you again. Our company motto is *professional, personalized service*: we provide the highest quality service to our clients, not just during the audit process, but year-round. Below are a few highlights of our firm's general qualifications:

- We have extensive expertise and experience with special districts and governmental audits, and audited TVTC for fiscal years 2013 and 2014.
- To reduce pricing and increase efficiency, we suggest performing both audits concurrently. We understand the dynamics that will need to be addressed, and how to obtain the information necessary for issuing the audit report and communicating appropriate information to the Board.
- A listing of all items needed to complete the audit will be provided to you in advance, thereby maximizing audit efficiency, and minimizing staff time.
- We experience little client turnover – even in industries that routinely rotate auditors.

Katy Perry, who was involved in the 2013 and 2014 audits, will continue to be of service to you. We are pleased to submit this proposal to audit TVTC's financial statements in conformity with the minimum requirements prescribed by the State Controller for special districts under Government Code Section 26909 and generally accepted accounting principles, including GASB 34, for the fiscal years ending June 30, 2015 and 2016.

We acknowledge that we understand the requirements of your Request for Proposal and commit to performing the work within the stated time period. Our proposal is a firm and revocable offer for thirty days.

I look forward to hearing from you.

Sincerely,



John Cropper, CPA, CGFM, CGMA
Managing Partner
Cropper Accountancy Corporation

Firm Profile and Qualifications
Tri-Valley Transportation Council Proposal for Audit Services

GENERAL

Cropper Accountancy Corporation is a highly respected public accounting and consulting firm in Northern California, serving clients and growing with the greater Bay Area since 1980. We are a firm purposefully remaining small and less leveraged than other firms, in order to provide more personal and *continuous service by highly qualified, experienced personnel*. With our high level of principal involvement, you will receive the highest degree of service. You will feel the difference working with Cropper Accountancy Corporation. Questions are answered, direction is provided, and response time is quick.

John Cropper, our managing partner, has over twenty years of experience auditing local governments, including *Government Auditing Standards* and *OMB Circular A-133* (single audit). We have assisted in the preparation of Comprehensive Annual Financial Reports (CAFR) for many of our clients, including clients preparing the CAFR for the Government Finance Officers Association (GFOA) award program for the first time. Additionally, we have prepared and filed the Annual Financial Transactions Report required by the California State Controller's Office (SCO) on behalf of our audit clients.

Our firm has three partners, and four experienced audit professionals. You will be served by the managing partner, John Cropper, and at least one other member of the firm. John has worked "on the other side", as well as on governmental boards of directors, and he understands your operational challenges and competing priorities. The Council will be served by a combination of the following personnel (audit experience):

John Cropper, Managing Partner (25 years)
Katy Perry, Senior (9 years)
Bryce Rojas, Staff (4 years)

INDEPENDENCE

Cropper Accountancy Corporation and all related personnel are independent of TVTC as defined by generally accepted auditing standards and the U.S. General Accounting Office's *Government Auditing Standards*. For the past five years, our firm has had no professional relationship with TVTC apart from the audits of the June 30, 2013 and 2014 year-end financial statements.

LICENSE TO PRACTICE IN CALIFORNIA

Cropper Accountancy Corporation and all principals and all assigned key staff, who will provide services to the Council, are licensed to practice as certified public accountants in the State of California.

FIRM QUALIFICATIONS AND EXPERIENCE

Cropper Accountancy is a boutique audit firm specializing in government, special districts, and not-for-profit organizations, and is located in Walnut Creek, California. As a member firm of the American Institute of Certified Public Accountants, we are required to adhere to rigorous quality control standards in our accounting and auditing practice.

Firm Profile and Qualifications

Tri-Valley Transportation Council Proposal for Audit Services

We believe the most important factor to ensure a quality audit and client satisfaction is the knowledge and experience of the audit professionals serving the Tri-Valley Transportation Council. Such knowledge and experience coupled with expertise in the required professional standards unique to a particular industry results in the most effective and efficient audit – as well as a higher level of client satisfaction. No audit methodology, no training course, and indeed no computer software can ever replace solid professional judgment born of years of experience.

QUALITY CONTROL

We are required to submit to a review of our practice by our peers under the AICPA peer review program. The most recent peer review was performed by Richey May in 2013, and included a review of at least one government engagement. We proud of our peer review results: a pass without exception. See Exhibit A for a copy of the 2013 peer review report.

During the past three years, we have had no desk or field reviews. There has never been any disciplinary action taken or pending against the firm with state regulatory bodies or professional organizations.

SIMILAR ENGAGEMENTS AND OTHER GOVERNMENT ENTITIES

Our principals are expert in the not-for-profit and governmental audit industries, which enhances the value we can provide. Such experience also includes extensive Single Audit (i.e. OMB A-133) work. A representative list of such audit experience is included below.

- | | | |
|--|---------------|----------------|
| 1. City of Lafayette | | |
| a. Financial Audit | Gonzalo Silva | (925) 285-0050 |
| b. Lamorinda Fee and Financing Authority | | |
| c. Lamorinda School Bus | | |
| d. TDA Audit – Measure C/J | | |
| e. Successor Agency to the RDA | | |
| 2. City of Clayton | | |
| a. Financial Audit | Kevin Mizuno | (925) 673-7309 |
| b. Clayton Financing Authority | | |
| c. Successor Agency to the RDA | | |
| 3. Tri-Valley Transportation Council | | |
| a. Financial Audit | Jamar Stamps | (925) 674-7832 |

PRINCIPAL, SUPERVISORY, AND STAFF QUALIFICATIONS AND EXPERIENCE

Firm's Continuing Education

Each member of our firm is enrolled in a CPE program with the California Society of CPAs. Our peer review requires a total of 80 hours and a minimum of 24 hours of governmental CPA every two years; even our non-CPA staff meet the latter requirement on an annual basis.

If history is a good indicator, you will be served by a combination of the following professionals:

John Cropper, CPA, CGFM, CGMA – Engagement Principal and Primary Contact

John is one of the founders and is president of Cropper Accountancy Corporation. He has been practicing public accounting since 1990. John specializes in audits of governmental entities, including cities, special districts, HUD, and single audits.

John began his career at Deloitte & Touche before moving on to become the partner-in-charge of the Walnut Creek office of Caporicci, Cropper & Larson, LLP. He worked as the partner-in-charge of the governmental practice at Armanino McKenna LLP before leaving to form Cropper Accountancy Corporation. In 2002, John founded the firm to provide hands on expertise service to his clients.

John is a member of the American Institute of Certified Public Accountants (AICPA), the California Society of Certified Public Accountants (CalCPA), Association of Government Accountants (AGA) and the California State Board of Accountancy. He is a Certified Governmental Financial Manager (CGFM), and a Chartered Global Management Accountant (CGMA). He formerly served on a Measure A advisory committee, and as the Treasurer of a Contra Costa County PAC Committee. John is a former member of the CalCPA state GASB committee. John is currently serving on the CalCPA Governmental Planning Committee.

Currently, John serves several cities, special districts, and multiple engagements with OMB A-133 audit requirements.

Mary Ann Cropper, CPA – Concurring Partner

Mary Ann has over 25 years of professional experience. As a former San Francisco “Big Four” Senior Audit Manager at Deloitte in San Francisco, Mary Ann was responsible for management of recurring audit work and a wide variety of consulting projects for governmental, healthcare, and clients.

Mary Ann joined Cropper Accountancy Corporation in 2005 as a Partner where she specializes in serving governmental and not-for-profit entities and organizations with Single Audit requirements.

Mary Ann is a member of the American Institute of Certified Public Accountants (AICPA), the California Society of Certified Public Accountants (CalCPA), and the Institute of Internal Auditors (IIA).

Staffing and Personnel
Tri-Valley Transportation Council Proposal for Audit Services

Katy Perry – Professional Staff

Katy joined Cropper Accountancy in 2007 and currently serves as the supervising senior on many government audits, including several sanitary districts. She is a member of the California Society of CPAs, and in the past year, has completed classes relating to new GASB standards, single audits, audit clarity standards, and general fieldwork and reporting standards. Our clients appreciate Katy's great customer service and high level of responsiveness.

Each year all CAC staff attends the CalCPA Governmental Conference in Sacramento. In addition, all staff takes courses on Fraud, Ethics and auditing and accounting updates.

Bryce Rojas – Professional Staff

Bryce joined Cropper Accountancy in 2012 and currently works on several government audits, including four cities in 2015. In the last year, Bryce completed continuing education classes on the GASB updates, single audits, and audit clarity standards; he is a member of the California Society of CPAs.

Each year all CAC staff attends the CalCPA Governmental Conference in Sacramento. In addition, all staff takes courses on Fraud, Ethics and auditing and accounting updates.

Appendix – Forms A & B

FORM A
Applicant Information

Applicant Last Name (if individual is applying)		Applicant First Name		Applicant Middle Name	
Other Names Applicant is known by (if individual is applying)				Applicant Social Security No.	
Applicant Business Name (if a Contractor is applying) Cropper Accountancy Corporation					
Applicant Business Representative Name (if Contractor is applying) John Cropper					
Applicant Address 2700 Ygnacio Valley Road, Suite 270		City Walnut Creek		State CA	ZIP Code 94598
Phone (925) 932-3860		Fax (925) 476-9930		Mobile (925) 202-6500	
E-Mail Address john@cropperaccountancy.com					

FORM B
Price Summary

Cost Estimate (Total Cost)	\$ 3,500 for each year*
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*Conditional upon both audits being performed simultaneously and presented as a single set of comparative financial statements.



System Review Report

To the Stockholders
 Cropper Accountancy Corporation
 and the Peer Review Committee of the California Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Cropper Accountancy Corporation (the firm) in effect for the year ended March 31, 2013. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and examinations of service organizations [Service Organization Controls (SOC) 1 and 2 engagements].

In our opinion, the system of quality control for the accounting and auditing practice of Cropper Accountancy Corporation in effect for the year ended March 31, 2013, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Cropper Accountancy Corporation has received a peer review rating of *pass*.

Richey May & Co.
 Englewood, Colorado
 September 27, 2013

EXHIBIT B
RATES FOR AUDITS DURING EXTENSION(S)

Tri-Valley Transportation Council
Pricing for Optional One-Year Extensions

Upon mutual agreement of Tri-Valley Transportation Council and Cropper Accountancy, the pricing for the three 1-year extensions would be as follows:

PROFESSIONAL FEES

	Optional Total 2017	Optional Total 2018	Optional Total 2019
Partner	\$ 1,000	\$ 1,000	\$ 1,000
Senior staff	2,500	2,500	2,500
Support staff	500	500	500
Total	\$ 4,000	\$ 4,000	\$ 4,000

AUTHORIZED SIGNER

On behalf of *Cropper Accountancy Corporation* and as the managing partner, I certify that John A. Cropper is authorized to represent the firm and empowered to submit the bid and is authorized to sign a contract with the Tri-Valley Transportation Council. The pricing above represents an all-inclusive maximum price for optional three additional years.



Managing Partner

July 8, 2016

Date



EXHIBIT 2

REVISED SCOPE OF WORK

(Additions in double-underline)

CONTRACTOR shall express an opinion on the fair presentation of TVTC's basic financial statements in conformity with the minimum requirements prescribed by the State Controller for special districts under Government Code Section 26909 and generally accepted accounting principles, including GASB 34.

CONTRACTOR shall also be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards. At the completion of this contract, the auditor will make available all work papers to the TVTC Treasurer ("Treasurer") in a timely manner.

During the course of the engagement, CONTRACTOR will meet with and provide status reports to the Treasurer or designee on a regular basis. Upon completion of field work, and before issuing any report or management letter, CONTRACTOR shall schedule an exit conference with the Treasurer or designee. CONTRACTOR shall provide informal advice and consultation throughout the contract term on matters relating to accounting and financial reporting. This would not include any task that entailed significant research on formal reporting.

2015 and 2016 Audits

CONTRACTOR shall prepare an audit report for the two (2) fiscal periods ending June 30, 2015 and June 30, 2016. CONTRACTOR shall attend a meeting with the TAC and/or TVTC to present the audit report.

TVTC shall pay CONTRACTOR \$3,500 for each of the audits and audit reports for the two (2) fiscal periods ending June 30, 2015 and June 30, 2016.

2017, 2018 and 2019 Audits

CONTRACTOR shall prepare an audit report for the three (3) fiscal periods ending June 30, 2017, June 30, 2018 and June 30, 2019. CONTRACTOR shall attend a meeting with the TAC and/or TVTC to present each audit report.

TVTC shall pay CONTRACTOR \$4,000 for each of the audits and audit reports for the three (3) fiscal periods ending June 30, 2017, June 30, 2018 and June 30, 2019.