



Contract Number  
23-539 A-1

SAP Number

### Auditor-Controller/Treasurer/Tax Collector

Department Contract Representative Denise Mejico  
Telephone Number (909) 382-3107

Contractor The Pun Group, LLP  
Contractor Representative Andrew Roth  
Telephone Number (858) 242-5102  
Contract Term 7/1/2023 – 6/30/2028  
Original Contract Amount \$1,334,188  
Amendment Amount \$169,645  
Total Contract Amount \$1,503,833  
Cost Center 3402101000  
Grant Number (if applicable) N/A

**IT IS HEREBY AGREED AS FOLLOWS:**

**AMENDMENT NO. 1**

This Amendment No. 1 (Amendment) dated May 20, 2025, is made by and between The Pun Group, LLP (Contractor), and San Bernardino County (County) and modifies the terms to Contract No. 23-539 executed between the parties and effective as of July 1, 2023 (Agreement).

**1. Fiscal Provisions**

Section F.1 of the Agreement is deleted in its entirety and replaced with the following:

The maximum amount of payment under this Contract shall not exceed \$1,503,833 and shall be subject to availability of other funds to the County. The consideration to be paid to Contractor, as provided herein, shall be in full payment for all Contractor’s services and expenses incurred in the performance hereof, including travel and per diem.

Section F.2 of the Agreement is deleted in its entirety and replaced with the following:

Payment shall be based on completion of the deliverables identified in B.1 Scope of Work in accordance with the deadlines listed in B.2 Deadlines, according to the following price schedule:

| Description of Services                     | 2022-23          | 2023-24          | 2024-25          | 2025-26          | 2026-27          | Five-Year Total    |
|---|------------------|------------------|------------------|------------------|------------------|--------------------|
| ACFR Audit and Related Deliverables         | \$100,000        | \$103,000        | \$106,090        | \$109,273        | \$112,551        | \$530,914          |
| Single Audit Report                         | 45,000           | 86,900           | 89,507           | 92,192           | 94,958           | 408,557            |
| ARMC Audit Report                           | 75,000           | 77,250           | 79,568           | 81,955           | 84,413           | 398,186            |
| IEPFC Audit Report and Related Deliverables | 16,000           | 16,480           | 16,974           | 17,484           | 18,008           | 84,946             |
| SBCFA Audit Report and Related Deliverables | 14,500           | 14,935           | 15,383           | 15,845           | 16,320           | 76,983             |
| GANN Appropriations Limit AUP Report        | 800              | 824              | 849              | 874              | 900              | 4,247              |
| <b>Total</b>                                | <b>\$251,300</b> | <b>\$299,389</b> | <b>\$308,371</b> | <b>\$317,623</b> | <b>\$327,150</b> | <b>\$1,503,833</b> |

Contractor shall provide County itemized invoices, in a format acceptable to County, based on the milestone schedule for services performed and the receipt of the management letter described in section B.1.3.

**2. Levine Act - Campaign Contribution Disclosure (formerly referred to as Senate Bill 1439)**

Contractor has disclosed to the County using Attachment A – Levine Act – Campaign Contribution Disclosure (formerly referred to as Senate Bill 1439), whether it has made any campaign contributions of more than \$500 to any member of the Board of Supervisors or other County elected officer [Sheriff, Assessor-Recorder-Clerk, Auditor-Controller/Treasurer/Tax Collector and the District Attorney] within the earlier of: (1) the date of the submission of Contractor’s proposal to the County, or (2) 12 months before the date this Contract was approved by the Board of Supervisors. Contractor acknowledges that under Government Code section 84308, Contractor is prohibited from making campaign contributions of more than \$500 to any member of the Board of Supervisors or other County elected officer for 12 months after the County’s consideration of the Contract.

Campaign contributions include those made by any agent/person/entity on behalf of the Contractor or by a parent, subsidiary or otherwise related business entity of Contractor.

- 3. Full Force and Effect.** The Agreement, as amended by this Amendment, remains in full force and effect.
- 4. Capitalized Terms.** Any capitalized term used but not defined in this Amendment shall have the meaning given to it in the Agreement or the Addendum, as applicable.
- 5. Counterparts.** This Amendment may be executed in any number of counterparts, each of which so executed shall be deemed to be an original, and such counterparts shall together constitute one and the same Agreement. The parties shall be entitled to sign and transmit an electronic signature of this Amendment (whether by facsimile, PDF or other email transmission), which signature shall be binding on the party whose name is contained therein. Each party providing an electronic signature agrees to promptly execute and deliver to the other party an original signed Amendment upon request.

**All other terms of this Agreement remain in full force and effect.**

IN WITNESS WHEREOF, San Bernardino County and the Contractor have each caused this Amendment to be subscribed by its respective duly authorized officers, on its behalf.

SAN BERNARDINO COUNTY

► *Dawn Rowe*  
 Dawn Rowe, Chair, Board of Supervisors

Dated: MAY 20 2025

SIGNED AND CERTIFIED THAT A COPY OF THIS DOCUMENT HAS BEEN DELIVERED TO THE CHAIRMAN OF THE BOARD

By *Cynthia Monell*  
 Cynthia Monell  
 Chair of the Board of Supervisors  
 of the San Bernardino County  
 Deputy



THE PUN GROUP, LLP

(Print or type name of corporation, company, contractor, etc.)

By ► *Andrew Roth*  
 (Authorized signature - sign in blue ink)

Name Andrew Roth  
 (Print or type name of person signing contract)

Title Partner  
 (Print or Type)

Dated: 4/22/2025

Address 200 E. Sandpointe Ave, Ste 600  
Santa Ana, CA 92707

**FOR COUNTY USE ONLY**

Approved as to Legal Form  
 ► *K. Robb*  
 Kristina Robb, Deputy County Counsel  
 Date 4/22/25

Reviewed for Contract Compliance  
 ► \_\_\_\_\_  
 Date \_\_\_\_\_

Reviewed/Approved by Department  
 ► *[Signature]*  
 Enser Mason, Auditor/Controller/Treasurer/Tax Collector  
 Date 4/28/25



## ATTACHMENT A Levine Act – Campaign Contribution Disclosure (formerly referred to as Senate Bill 1439)

The following is a list of items that are not covered by the Levine Act. A Campaign Contribution Disclosure Form will not be required for the following:

- Contracts that are competitively bid and awarded as required by law or County policy
- Contracts with labor unions regarding employee salaries and benefits
- Personal employment contracts
- Contracts under \$50,000
- Contracts where no party receives financial compensation
- Contracts between two or more public agencies
- The review or renewal of development agreements unless there is a material modification or amendment to the agreement
- The review or renewal of competitively bid contracts unless there is a material modification or amendment to the agreement that is worth more than 10% of the value of the contract or \$50,000, whichever is less
- Any modification or amendment to a matter listed above, except for competitively bid contracts.

### **DEFINITIONS**

**Actively supporting or opposing the matter:** (a) Communicate directly with a member of the Board of Supervisors or other County elected officer [Sheriff, Assessor-Recorder-Clerk, District Attorney, Auditor-Controller/Treasurer/Tax Collector] for the purpose of influencing the decision on the matter; or (b) testifies or makes an oral statement before the County in a proceeding on the matter for the purpose of influencing the County's decision on the matter; or (c) communicates with County employees, for the purpose of influencing the County's decision on the matter; or (d) when the person/company's agent lobbies in person, testifies in person or otherwise communicates with the Board or County employees for purposes of influencing the County's decision in a matter.

**Agent:** A third-party individual or firm who, for compensation, is representing a party or a participant in the matter submitted to the Board of Supervisors. If an agent is an employee or member of a third-party law, architectural, engineering or consulting firm, or a similar entity, both the entity and the individual are considered agents.

**Otherwise related entity:** An otherwise related entity is any for-profit organization/company which does not have a parent-subsidiary relationship but meets one of the following criteria:

- (1) One business entity has a controlling ownership interest in the other business entity;
- (2) there is shared management and control between the entities; or
- (3) a controlling owner (50% or greater interest as a shareholder or as a general partner) in one entity also is a controlling owner in the other entity.

For purposes of (2), "shared management and control" can be found when the same person or substantially the same persons own and manage the two entities; there are common or commingled funds or assets; the business entities share the use of the same offices or employees, or otherwise share activities, resources or personnel on a regular basis; or there is otherwise a regular and close working relationship between the entities.

**Parent-Subsidiary Relationship:** A parent-subsidiary relationship exists when one corporation has more than 50 percent of the voting power of another corporation.

**Contractors must respond to the questions on the following page. If a question does not apply respond N/A or Not Applicable.**

1. Name of Contractor: The Pun Group, LLP
2. Is the entity listed in Question No.1 a nonprofit organization under Internal Revenue Code section 501(c)(3)?  
 Yes  If yes, skip Question Nos. 3-4 and go to Question No. 5      No
3. Name of Principal (i.e., CEO/President) of entity listed in Question No. 1, if the individual actively supports the matter and has a financial interest in the decision: Frances Kuo, Managing Partner
4. If the entity identified in Question No.1 is a corporation held by 35 or less shareholders, and not publicly traded ("closed corporation"), identify the major shareholder(s):  
N/A, Partnership
5. Name of any parent, subsidiary, or otherwise related entity for the entity listed in Question No. 1 (see definitions above):

| Company Name      | Relationship |
|-------------------|--------------|
| <u>None noted</u> |              |
|                   |              |

6. Name of agent(s) of Contractor:

| Company Name     | Agent(s) | Date Agent Retained<br>(if less than 12 months prior) |
|------------------|----------|---|
| <u>No agents</u> |          |   |
|                  |          |   |

7. Name of Subcontractor(s) (including Principal and Agent(s)) that will be providing services/work under the awarded contract if the subcontractor (1) actively supports the matter and (2) has a financial interest in the decision and (3) will be possibly identified in the contract with the County or board governed special district.

| Company Name             | Subcontractor(s): | Principal and/or Agent(s): |
|--------------------------|-------------------|----------------------------|
| <u>No subcontractors</u> |                   |                            |
|                          |                   |                            |

8. Name of any known individuals/companies who are not listed in Questions 1-7, but who may (1) actively support or oppose the matter submitted to the Board and (2) have a financial interest in the outcome of the decision:

| Company Name      | Individual(s) Name |
|-------------------|--------------------|
| <u>None noted</u> |                    |
|                   |                    |

9. Was a campaign contribution, of more than \$500, made to any member of the San Bernardino County Board of Supervisors or other County elected officer within the prior 12 months, by any of the individuals or entities listed in Question Nos. 1-8?

No  If no, please skip Question No. 10.

Yes  If yes, please continue to complete this form.

10. Name of Board of Supervisor Member or other County elected officer: \_\_\_\_\_

Name of Contributor: \_\_\_\_\_

Date(s) of Contribution(s): \_\_\_\_\_

Amount(s): \_\_\_\_\_

Please add an additional sheet(s) to identify additional Board Members or other County elected officers to whom anyone listed made campaign contributions.

By signing the Contract, Contractor certifies that the statements made herein are true and correct. Contractor understands that the individuals and entities listed in Question Nos. 1-8 are prohibited from making campaign contributions of more than \$500 to any member of the Board of Supervisors or other County elected officer while award of this Contract is being considered and for 12 months after a final decision by the County.