

**REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS  
OF SAN BERNARDINO COUNTY  
AND RECORD OF ACTION**

**REPORT/RECOMMENDATION TO THE BOARD OF DIRECTORS  
OF THE SAN BERNARDINO COUNTY FIRE PROTECTION DISTRICT  
AND RECORD OF ACTION**

May 20, 2025

**FROM**

**ENSEN MASON, Auditor-Controller/Treasurer/Tax Collector**

**SUBJECT**

Amendment to Agreement with The Pun Group, LLP and Transfers of Funds for Financial Audit Services for the San Bernardino County Fire Protection District

**RECOMMENDATION(S)**

1. Acting as the governing body of San Bernardino County:
  - a. Approve **Amendment No. 1 to Contract No. 25-301** (4400016209) with The Pun Group, LLP, to provide financial audit services for the San Bernardino County Fire Protection District, extending the contract term by an additional three years, for a total contract period from July 1, 2020, through June 30, 2028, and increasing the not-to-exceed amount by \$95,509, from \$142,500 to a new total contract amount of \$238,009.
  - b. Waive the five-year contract limit for audit services as detailed in San Bernardino County Code section 12.0310.
2. Acting as the governing body of the San Bernardino County Fire Protection District, authorize the Auditor-Controller/Treasurer/Tax Collector to transfer funds for the financial audit services of the San Bernardino County Fire Protection District, for 2024-25 through 2026-27, for a total amount not to exceed \$95,509 (Four votes required).  
(Presenter: Ensen Mason, Auditor-Controller/Treasurer/Tax Collector, 382-7000)

**COUNTY AND CHIEF EXECUTIVE OFFICER GOALS & OBJECTIVES**

**Operate in a Fiscally-Responsible and Business-Like Manner.**

**FINANCIAL IMPACT**

Approval of this item will not result in the use of Discretionary General Funding (Net County Cost). The cost for reimbursement for financial audit services is included in the San Bernardino County Fire Protection District's (District) 2024-25 budget and will be included in future recommended budgets. The maximum payment for the extended contract term, covering 2024-25 through 2026-27, will not exceed \$95,509. This amount is in addition to the original contract total of \$142,500 for 2019-20 through 2023-24, bringing the overall contract amount for the full eight-year period to \$238,009.

**BACKGROUND INFORMATION**

On January 4, 2021, as the result of Request for Proposals (RFP) No. ACT120-ACTT-3809, the Purchasing Director approved SAP Contract No. 4400016209 with The Pun Group, LLP to

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provide financial audit services for the District for 2019-20 through 2023-24, for a total contract amount not to exceed \$142,500, for the five-year period of July 1, 2020, through June 30, 2025.

The proposed contract amendment will extend the contract term for an additional three years, to provide financial audit services for the District for years 2024-25 through 2026-27, increasing the total contract amount by \$95,509. The extended term, covering the additional time period of July 1, 2025 through June 30, 2028, will create efficiencies in the performance of financial audit services and allow the Auditor-Controller/Treasurer/Tax Collector (ATC) to include the District in the County's Annual Comprehensive Financial Report (ACFR) audit beginning in year 2027-28. This amendment aligns the District's financial audit services with the County's ACFR audit services, streamlining future audit processes and improving efficiency.

ATC is requesting the Board waive San Bernardino County Code section 12.0310, which limits a person or firm from providing auditing services to no more than five consecutive years for the same scope of work. Additionally, County Code section 12.0310 also indicates the Board may waive these requirements by a majority vote. Recommendation No. 2 will authorize ATC to transfer funds from the District to pay for the financial audit services.

**PROCUREMENT**

The Purchasing Department supports the non-competitive procurement of the financial audit services based on the exiting agreement. ATC has determined that staying with this vendor and maintaining continuity of service is beneficial to the County at this time. Selecting a new audit firm for this short period will create additional strain on staff resources since the auditors will require extensive training on County operations. The extension of the existing contract will allow the County to roll the District's financial audit services in with the larger County contract for ACFR audit services.

**REVIEW BY OTHERS**

This item has been reviewed by County Counsel (Kristina Robb and Rick Luczak, Deputies County Counsel, 387-5455) on April 21, 2025; Purchasing (Jessica Barajas, Supervising Buyer, 387-2065) on April 22, 2025; San Bernardino County Fire Protection District (Cory Nelson, Deputy Fire Chief, 387-5779) on April 21, 2025; Finance (Jenny Yang, 387-4884, and Ivan Ramirez, 387-4020, Administrative Analysts) on April 28, 2025; and County Finance and Administration (Paloma Hernandez-Barker, Deputy Executive Officer, 387-5423) on May 4, 2025.

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Record of Action of the Board of Supervisors  
San Bernardino County

Record of Action of the Board of Directors  
San Bernardino County Fire Protection District

**APPROVED (CONSENT CALENDAR)**

Moved: Joe Baca, Jr. Seconded: Curt Hagman  
Ayes: Col. Paul Cook (Ret.), Dawn Rowe, Curt Hagman, Joe Baca, Jr.  
Absent: Jesse Armendarez

Lynna Monell, CLERK OF THE BOARD/SECRETARY

BY   
DATED: May 20, 2025



cc: ATC - Mejico w/agree  
Contractor - c/o ATC w/agree  
File - w/agree  
CCM 05/21/2025