

**REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS  
OF THE FOLLOWING:  
SAN BERNARDINO COUNTY  
SAN BERNARDINO COUNTY FLOOD CONTROL DISTRICT  
AND RECORD OF ACTION**

May 5, 2026

**FROM**

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

**SUBJECT**

Amendment to Contract with Eide Bailly LLP and Transfers of Funds for Financial Audit Services for the San Bernardino County Flood Control District

**RECOMMENDATION(S)**

1. Acting as the governing body of San Bernardino County:
  - a. Approve **Amendment No. 2 to Contract No. 26-349** (4400017906) with Eide Bailly LLP, to provide financial audit services for the San Bernardino County Flood Control District, extending the contract term two years, for a total contract term of June 30, 2021 through June 30, 2028, and increasing the not to exceed amount by \$158,465, from \$268,150 to \$426,615.
  - 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 Flood Control District, authorize the Auditor-Controller/Treasurer/Tax Collector to transfer funds pursuant to Government Code section 29125(a)(1) for the financial audit services of the San Bernardino County Flood Control District, for 2025-26 and 2026-27, with work performed in 2026-27 and 2027-28, for a total amount not to exceed \$158,465 (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 additional Discretionary General Funding (Net County Cost). The cost for reimbursement for financial audit services is included in the San Bernardino County Flood Control District's (District) 2025-26 budget and will be included in future recommended budgets. The Auditor-Controller/Treasurer/Tax Collector (ATC) will make the initial payment to Eide Bailly LLP for the financial audit services, and pursuant to Recommendation No. 2, ATC will transfer the funds from the District's fund to ATC for reimbursement. Adequate appropriation is included in the ATC 2025-26 budget and will be included in future recommended budgets.

The maximum payment for the extended contract term, covering 2025-26 and 2026-27, will not exceed \$158,465. This amount is in addition to the previous contract total of \$268,150 for 2020-

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21 through 2024-25, bringing the overall contract amount for the full seven-year period to \$426,615.

**BACKGROUND INFORMATION**

On August 23, 2021, as the result of Request for Proposals (RFP) No. ACT121-ACTT-4123, the Purchasing Agent approved Contract No. 4400017906 (Contract) with Eide Bailly LLP to provide financial audit services for the District for 2020-21 through 2024-25, for a total contract amount not to exceed \$212,050, for the contract period of June 30, 2021 through June 30, 2026.

On September 4, 2024, the Purchasing Agent approved Amendment No. 1 to the Contract, increasing the contract amount by \$56,100 due to increased staffing costs and major Governmental Accounting Standards Board implementations, with no change to the contract term.

The proposed contract amendment will extend the contract term by an additional two years, to provide financial audit services for the District for 2025-26 and 2026-27, increasing the total contract amount by \$158,465. The extended term will create efficiencies in the performance of financial audit services by aligning the District's contract period with other component units of the County's Annual Comprehensive Financial Report (ACFR). This will streamline future audit processes by allowing the County to procure a single firm to provide the ACFR audit services for all its component units.

In order to extend the contract term from five years to seven years, ATC is requesting the San Bernardino County Board of Supervisors (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. 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 existing agreement. ATC has determined that maintaining continuity with the current vendor is in the County's best interest at this time. Engaging a new audit firm for this short period would place additional strain on staff resources since the auditors will require extensive training on County and District operations. Extending the current contract will also allow the County to incorporate the District's financial audit services into the broader Request for Proposals (RFP) for ACFR audit services scheduled to begin in 2027-28.

**REVIEW BY OTHERS**

This item has been reviewed by County Counsel (Kristina Robb and Sophie Curtis, Deputies County Counsel, 387-5455) on April 9, 2026; Purchasing (Jessica Barajas, Supervising Buyer, 387-2065) on March 17, 2026; Department of Public Works (Aimee Westrom, Public Works Chief Financial Officer, 387-1873) on March 26, 2026; and County Finance and Administration (Garrett Baker, 387-3077, and Kathleen Gonzalez, 387-5412, Administrative Analysts) on April 16, 2026.

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Record of Action of the Board of Supervisors  
San Bernardino County Flood Control District  
San Bernardino County

**APPROVED (CONSENT CALENDAR)**

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

Lynna Monell, CLERK OF THE BOARD

BY   
DATED: May 5, 2026



cc:    ATC - Mejico w/agree  
      Contractor - c/o ATC w/agee  
      File - w/agree  
MBA    05/18/2026