

CONSULTANT AGREEMENT

THIS AGREEMENT, entered into this ____ day of _____, 201_, by and between CITY OF ALAMEDA, a municipal corporation (the "City"), and Vavrinek, Trine, Day & Co., LLP, a California limited liability partnership, whose address is 2151 River Plaza Drive, Suite 308, Sacramento, CA 95833 (the "Consultant"), is made with reference to the following:

RECITALS:

A. City is a municipal corporation duly organized and validly existing under the laws of the State of California with the power to carry on its business as it is now being conducted under the statutes of the State of California and the Charter of the City; and

B. Consultant is specially trained, experienced and competent to perform the special services which will be required by this Agreement; and

C. Consultant possesses the skill, experience, ability, background, certification and knowledge to provide the services described in this Agreement on the terms and conditions described herein; and

D. City and Consultant desire to enter into an agreement for Auditing Services upon the terms and conditions herein.

NOW, THEREFORE, it is mutually agreed by and between the undersigned parties as follows:

1. TERM:

The term of this Agreement shall commence on the 21st day of January, 2015, and shall terminate on the 31st day of December, 2017, unless terminated earlier as set forth herein. This contract shall be extended at the option of both the City and Consultant annually for an additional three years to cover the auditing services to be provided through June 30, 2019.

2. SERVICES TO BE PERFORMED:

Consultant shall perform each and every service set forth in Exhibit "A" which is attached hereto and incorporated herein by this reference, including all incidental services customarily furnished in accordance with generally accepted practice ("the Services"). City retains the right to modify requested services at any time.

3. COMPENSATION TO CONSULTANT:

A. Consultant shall be compensated for the Services performed in accordance with this Agreement at the hourly rates set forth in Exhibit B. Payment under this contract shall not exceed the amounts outlined in Exhibit B.

B. Additional Services:

(1) City shall pay Consultant for authorized Additional Services on an hourly basis, in accordance with the schedule of fees attached hereto as Exhibit B. City shall pay only for Additional Services authorized by the City Manager or designee in writing or requested verbally by City and confirmed in writing by Consultant within five (5) working days.

(2) Consultant and City shall agree upon an estimated not-to-exceed cost for any proposed Additional Services or, in the case of a verbal request, Consultant shall provide City with a written estimated not-to-exceed cost for such Additional Services at least one (1) working day prior to commencing the Additional Services. In no event shall City pay for Additional Services made necessary by Consultant's errors or oversights.

C. Consultant shall submit written applications for progress payments in a form satisfactory to City on or before the first day of each month on account of the Basic Services, Additional Services and Reimbursable Expenses completed during the preceding month. Payment applications for Additional Services shall identify each person performing services, the time each person spends on each task (in units not to exceed one quarter hour) and shall be based on the rates in Exhibit B. Payment Applications for Reimbursable Expenses shall be supported by invoices or such other documents as City may reasonably request.

D. Within thirty (30) days after receipt of each application for progress payment, City shall verify the accuracy of the progress payment application, correct the charges where appropriate, and make payment to Consultant in an amount equal to the amount of such application, as verified or corrected by City. If City disagrees with any portion of a billing, the City shall promptly notify Consultant of the disagreement, and the City and the Consultant shall attempt to resolve the disagreement. City's payment of any amounts shall not constitute a waiver of any disagreement and City shall promptly pay all amounts not in dispute. No payment made hereunder shall be evidence of acceptance of any part of the Services.

E. The City may withhold payment, in whole or in part, to the extent reasonably necessary to protect the City from claims, demands, causes of action, costs, expenses, liabilities, losses, damages, or injuries of any kind arising from or related to the Services. Failure by City to deduct any sums from a progress payment shall not constitute a waiver of the City's right to assert a claim against Consultant or to withhold payment at a future time. The City may keep any moneys which would otherwise be payable at any time hereunder and apply the same, or so much as may be necessary therefor, to the payment of any expenses, losses, or damages as determined by the City, incurred by the City for which Consultant is liable under the Agreement or state law.

F. Consultant shall not stop or delay performance of Services under this Agreement on account of payment disputes with City, provided that City continues to make payment of undisputed amounts.

G. Consultant shall maintain complete and accurate records of the number of hours worked by persons and subconsultants, and Reimbursable Expenses, on the Project during each phase under this Agreement. All such records shall be maintained on a generally accepted

accounting basis and shall be clearly identified and readily accessible. All accounting records shall provide an understandable breakdown of costs charged to this Agreement.

4. SCHEDULE FOR PERFORMANCE:

Time is of the essence regarding the performance of this Agreement. Consultant shall promptly commence performance of the Services upon execution of this Agreement, and shall diligently pursue performance of the Services until completion. Consultant shall perform the Services in strict accordance with the schedule attached hereto as Exhibits "A" and "B" (the "Schedule") and any updates to the Schedule approved by City. Consultant shall work such overtime or engage such personnel and equipment as necessary to maintain the Schedule without additional compensation unless the delay is caused by circumstances entirely outside of Consultant's control.

5. STANDARDS OF CARE AND SAFETY REQUIREMENTS:

A. Consultant agrees to perform all the Services in a manner at least equal to the prevailing standards of like professionals in the San Francisco Bay Area and agrees that the Services shall be performed by qualified and experienced personnel who are not employed by the City and have no contractual relationship with City.

B. Consultant shall not maintain, commit, or permit the maintenance or commission of any nuisance in connection with the performance of the Services under this Agreement.

C. The Services performed under this Agreement shall be performed in such a manner as to provide safety to the public and to meet or exceed the safety standards outlined by CAL-OSHA. City reserves the right to issue restraints or cease and desist orders to Consultant when unsafe or harmful acts or conditions are observed or documented relative to the performance of the Services.

D. Consultant shall maintain the work sites free of hazards to persons and/or property resulting from his or her operations. Any hazardous condition noted by Consultant, which is not a result of his or her operations, shall immediately be documented to City.

6. INDEPENDENT PARTIES:

City and Consultant intend that the Consultant's status under this Agreement is that of an independent contractor as defined in Labor Code Section 3353. The manner and means of conducting the Services are under the control of Consultant, except to the extent they are limited by statute, rule or regulation and the express terms of this Agreement. No civil service status or other right of employment will be acquired by virtue of Consultant's services. None of the benefits provided by City to its employees, including but not limited to, unemployment insurance, workers' compensation plans, vacation and sick leave are available from City to Consultant, its employees or agents. Deductions shall not be made for any state or federal taxes, FICA payments, PERS payments, or other purposes normally associated with an employer-employee relationship from any fees due Consultant. Payments of the above items, if required, are the responsibility of Consultant.

7. IMMIGRATION REFORM AND CONTROL ACT (IRCA):

Consultant assumes any and all responsibility for verifying the identity and employment authorization of all of his/her employees performing work hereunder, pursuant to all applicable IRCA or other federal, or state rules and regulations. Consultant shall indemnify, defend and hold City harmless from and against any loss, damage, liability, costs or expenses arising from any noncompliance of this provision by Consultant.

8. NON-DISCRIMINATION:

Consistent with City's policy that harassment and discrimination are unacceptable employer/employee conduct, Consultant agrees that harassment or discrimination directed toward a job applicant, a City employee, or a citizen by Consultant or Consultant's employee or subconsultant on the basis of race, religious creed, color, national origin, ancestry, handicap, disability, marital status, pregnancy, sex, age, or sexual orientation will not be tolerated. Consultant agrees that any and all violations of this provision shall constitute a material breach of this Agreement.

Consultant certifies and agrees that he/she will not discriminate against any employee or applicant for employment because of race, color, religion, national origin, ancestry, sex, age, or condition or physical or mental handicap (as defined in 41 C.F.R. Section 60-741, et. seq.), in accordance with requirement of state or federal law. Consultant shall take affirmative action to ensure that qualified applicants are employed and that employees are treated during employment without regard to race, color, religion, national origin, ancestry, sex, age, or condition of physical or mental handicap in accordance with requirements of state and federal law. Such shall include, but not be limited to, the following:

A. Employment upgrading, demotion, transfer, recruitment or recruitment advertising, layoff or termination, rates of pay or other forms of compensation.

B. Selection for training, including interns and apprentices.

Consultant agrees to post in conspicuous places in each of Consultant's facilities providing services hereunder, available and open to employees and applicants for employment, notices setting forth the provisions of this nondiscrimination clause.

Consultant shall, in all solicitations or advertisements for employees placed by or on behalf of Consultant, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, national origin, ancestry, sex, age, or condition of physical or mental handicap, in accordance with requirements of state and federal law.

Consultant shall send to each labor union or representative of workers with which he/she has a collective bargaining agreement or other contract or understanding a notice advising the labor union or workers' representative of Consultant's commitments under this paragraph.

Consultant certifies and agrees that he/she will deal with his/her subconsultants, bidders, or vendors without regard to race, color, religion, national origin, ancestry, sex, age, or condition of physical or mental handicap, in accordance with requirement of state and federal law.

In accordance with applicable state and federal law, Consultant shall allow duly authorized county, state and federal representatives access to his/her employment records during regular business hours in order to verify compliance with the anti-discrimination provisions of this paragraph. Consultant shall provide such other information and records as such representatives may require in order to verify compliance with the anti-discrimination provisions of this paragraph.

If the City finds that any of the provisions of this paragraph have been violated, the same shall constitute a material breach of Agreement upon which City may determine to cancel, terminate, or suspend this Agreement. City reserves the right to determine independently that the anti-discrimination provisions of this Agreement have been violated. In addition, a determination by the California Fair Employment Practices Commission or the Federal Equal Employment Opportunity Commission that Consultant has violated state and federal anti-discrimination laws shall constitute a finding by City that Consultant has violated the anti-discrimination provisions of this Agreement.

The parties agree that in the event Consultant violates any of the anti-discrimination provisions of this paragraph, City shall be entitled, at its option, to the sum of \$500.00 pursuant to California Civil Code Section 1671 as liquidated damages in lieu of canceling, terminating, or suspending this Agreement.

Consultant hereby agrees that he/she will comply with Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. Section 794), all requirements imposed by the applicable regulations (45 C.F.R.), and all guidelines and interpretations issued pursuant thereto, to the end that no qualified handicapped person shall, on the basis of handicap, be excluded from participation in, be denied the benefits of, or otherwise be subjected to discrimination under any program or activity of Consultant receiving Federal Financial Assistance. In addition, Consultant shall comply with the Uniform Federal Accessibility Standards, and Contractor, Engineer, or Architect responsible for any design, construction or alteration shall certify compliance with those Standards.

Consultant's attention is directed to laws, including but not limited to:

A. CIVIL RIGHTS/EQUAL OPPORTUNITY

(1) Civil Rights Act of 1964. Under Title VII of the Civil Rights Act of 1964, no person shall, on the grounds of race, sex, religion, color, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving Federal financial assistance.

(2) Section 109 of the Housing and Community Development Act of 1974. No person in the United States shall, on the grounds of race, color, national origin, or sex, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity funded in whole or in part with funds made available under this title.

Section 109 of the Act further provides that any prohibition against discrimination on the basis of age under the Age Discrimination Act of 1975 (42 U.S.C. 6101 et seq.) or with respect to an otherwise qualified handicapped individual as provided in Section 504 of the Rehabilitation

Act of 1973 (29 U.S.C. 794) shall also apply to any program or activity funded in whole or in part with funds made available pursuant to the Act.

B. PROGRAM ACCESSIBILITY FOR INDIVIDUALS WITH DISABILITIES

This Agreement is subject to laws and regulations concerning the rights of otherwise qualified individuals with handicaps for equal participation in, and benefit from federally assisted programs and activities, including but not limited to:

(1) Americans with Disabilities Act of 1990 (ADA) (28 CFR 35). Title II, Subpart A of the Americans with Disabilities Act of 1990 applies to all publicly funded activities and programs. Consultant shall also comply with the public accommodations requirements of Title III of the ADA, as applicable.

(2) Nondiscrimination on the Basis of Handicap (24 CFR 8). These regulations, which implement Section 504 of the Rehabilitation Act of 1973, as amended, and as cited in Section 109 of the Housing and Community Development Act, apply to all federally assisted activities and programs and are implemented through the regulations at 24 CFR 8.

(3) Architectural Barrier Act of 1968. Any building or facility, excluding privately owned residential structures, designed, constructed, or altered with federal funds, shall comply with the Uniform Federal Accessibility Standards, 1984 (41 CFR 3) and the Handicapped Accessibility Requirements of the State of California Title 24. The Consultant, Engineer or Architect responsible for such design, construction or alteration shall certify compliance with the above standards.

(4) In resolving any conflict between the accessibility standards cited in paragraphs (1), (2) and (3) above, the more stringent standard shall apply.

This Agreement is subject to 24 CFR 87 which prohibits the payment of Federal funds to any person for influencing or attempting to influence, any public officer or employee in connection with the award, making, entering into, extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or agreement.

9. LOCAL HIRE REQUIREMENTS:

Consultant acknowledges the City's local preference policies set forth in Alameda Municipal Code Sections 2-62.1-.6 (extending City contract award preferences to local businesses with fixed addresses in the City), and will comply with any local hiring requirements set forth by the funding source of the contract and/or all applicable law.

10. HOLD HARMLESS:

A. Consultant shall indemnify, defend, and hold harmless City, its City Council, boards, commissions, officials, employees, and volunteers ("Indemnitees") from and against any and all loss, damages, liability, claims, suits, costs and expenses whatsoever, including reasonable attorneys' fees ("Claims"), arising from or in any manner connected to Consultant's performance of Services, whether alleged or actual. If Claims are filed against Indemnitees

which allege negligence on behalf of the Consultant, Consultant shall have no right of reimbursement against Indemnitees for the costs of defense even if negligence is not found on the part of Consultant. However, Consultant shall not be obligated to indemnify Indemnitees from Claims arising from the sole or active negligence or willful misconduct of Indemnitees.

B. Neither termination of this Agreement nor completion of the Services shall release Consultant from its obligations under this Section 10.

C. Consultant's compliance with the insurance requirements does not relieve Consultant from the obligations described in this Section 10, which shall apply whether or not such insurance policies are applicable to a claim or damages.

11. INSURANCE:

On or before the commencement of the term of this Agreement, Consultant shall furnish City with certificates showing the type, amount, class of operations covered, effective dates and dates of expiration of insurance coverage in compliance with paragraphs 11 A, B, C, D and E. Such certificates, which do not limit Consultant's indemnification, shall also contain substantially the following statement: "Should any of the above insurance covered by this certificate be canceled or coverage reduced before the expiration date thereof, the insurer affording coverage shall provide thirty (30) days' advance written notice to the City of Alameda by certified mail, Attention: Risk Manager." It is agreed that Consultant shall maintain in force at all times during the performance of this Agreement all insurance required by this Agreement with an insurance company that is acceptable to City and licensed to do insurance business in the State of California. Endorsements naming the City as additional insured shall be submitted with the insurance certificates.

A. COVERAGE:

Consultant shall maintain the following insurance coverage:

(1) **Workers' Compensation and Employers' Liability:** Statutory coverage as required by the State of California.

(2) **General Liability:** Commercial general liability coverage in the following minimum limits:

Bodily Injury:	\$1,000,000 each occurrence \$2,000,000 aggregate
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Property Damage:	\$1,000,000 each occurrence \$2,000,000 aggregate
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If submitted, combined single limit policy with aggregate limits in the amounts of \$2,000,000 will be considered equivalent to the required minimum limits shown above.

(3) **Automotive:** Comprehensive automotive liability coverage in the following minimum limits:

Bodily Injury: \$1,000,000 each occurrence

Property Damage: \$1,000,000 each occurrence

or

Combined Single Limit: \$1,000,000 each occurrence

(4) **Professional Liability:** Professional liability insurance which includes coverage for the professional acts, errors and omissions of Consultant in the amount of at least \$1,000,000.

B. **SUBROGATION WAIVER:** Consultant agrees that in the event of loss due to any of the perils for which he/she has agreed to provide comprehensive general and automotive liability insurance, Consultant shall look solely to his/her insurance for recovery. Consultant hereby grants to City, on behalf of itself and any insurer providing comprehensive general and automotive liability insurance to Consultant with respect to the services of Consultant herein, a waiver of any right to subrogation which any such insurer of Consultant may acquire against City by virtue of the payment of any loss under such insurance.

C. **FAILURE TO SECURE:** If Consultant at any time during the term hereof should fail to secure or maintain the foregoing insurance, City shall be permitted to obtain such insurance in the Consultant's name or as an agent of the Consultant and shall be compensated by the Consultant for the costs of the insurance premiums at the maximum rate permitted by law and computed from the date written notice is received that the premiums have not been paid.

D. **ADDITIONAL INSURED:** City, its City Council, boards and commissions, officers, employees and volunteers shall be named as an additional insured by endorsement under all insurance coverages, except any professional liability insurance, required by this Agreement. The naming of an additional insured shall not affect any recovery to which such additional insured would be entitled under this policy if not named as such additional insured. An additional insured named herein shall not be held liable for any premium, deductible portion of any loss, or expense of any nature on this policy or any extension thereof. Any other insurance held by an additional insured shall not be required to contribute anything toward any loss or expense covered by the insurance provided by this policy.

E. **SUFFICIENCY OF INSURANCE:** The insurance limits required by City are not represented as being sufficient to protect Consultant. Consultant is advised to confer with Consultant's insurance broker to determine adequate coverage for Consultant.

12. **CONFLICT OF INTEREST:**

Consultant warrants that it is not a conflict of interest for Consultant to perform the Services required by this Agreement. Consultant may be required to fill out a conflict of interest form if the services provided under this Agreement require Consultant to make certain

governmental decisions or serve in a staff capacity as defined in Title 2, Division 6, Section 18700 of the California Code of Regulations.

13. PROHIBITION AGAINST TRANSFERS:

A. Consultant shall not assign, sublease, hypothecate, or transfer this Agreement, or any interest therein, directly or indirectly, by operation of law or otherwise, without prior written consent of City. Any attempt to do so without said consent shall be null and void, and any assignee, sublessee, hypothecate or transferee shall acquire no right or interest by reason of such attempted assignment, hypothecation or transfer. However, claims for money by Consultant from City under this Agreement may be assigned to a bank, trust company or other financial institution without prior written consent. Written notice of such assignment shall be promptly furnished to City by Consultant.

B. The sale, assignment, transfer or other disposition of any of the issued and outstanding capital stock of Consultant, or of the interest of any general partner or joint venturer or syndicate member or cotenant, if Consultant is a partnership or joint venture or syndicate or cotenancy, which shall result in changing the control of Consultant, shall be construed as an assignment of this Agreement. Control means fifty percent (50%) or more of the voting power of the corporation.

14. SUBCONSULTANT APPROVAL:

A. Unless prior written consent from City is obtained, only those people and subconsultants whose names and resumes are attached to this Agreement as Exhibit D shall be used in the performance of this Agreement.

B. In the event that Consultant employs subconsultants, such subconsultants shall be required to furnish proof of workers' compensation insurance and shall also be required to carry general, automobile and professional liability insurance in reasonable conformity to the insurance carried by Consultant. In addition, any work or services subcontracted hereunder shall be subject to each provision of this Agreement.

15. PERMITS AND LICENSES:

Consultant, at his/her sole expense, shall obtain and maintain during the term of this Agreement, all appropriate permits, certificates and licenses including, but not limited to, a City Business License, that may be required in connection with the performance of Services hereunder.

16. OWNERSHIP OF DOCUMENTS:

A. Each and every Document, draft, work product, map, record and other document, hereinafter collectively referred to as "Document," reproduced, prepared or caused to be prepared by Consultant pursuant to or in connection with this Agreement, shall be the exclusive property of City. Consultant shall not copyright any Document required by this Agreement and shall execute appropriate documents to assign to City the copyright to Documents created

pursuant to this Agreement. Any Document, information and data acquired or required by this Agreement shall become the property of City, and all publication rights are reserved to City.

B. City's ownership interest in the Documents includes the following single, exclusive license from Consultant for the Project: Consultant, for itself, its employees, heirs, successors and assigns, hereby grants (and if any subsequent grant is necessary, agrees to grant) to City an irrevocable, perpetual, royalty-free, fully paid-up, sole and exclusive license and right to use and exercise any and all of the copyrights or other intellectual property rights that Consultant may author or create, alone or jointly with others, in or with respect to the Documents, including without limitation all drawings, designs and graphic representations. City's license shall include the right to sublicense, shall be for all purposes with respect to each right of copyright, and shall be without restriction.

C. All Documents prepared by Consultant may be used by City in execution or implementation of:

- (1) The original Project for which Consultant was hired;
- (2) Completion of the original Project by others;
- (3) Subsequent additions to the original project; and/or
- (4) Other City projects as appropriate.

D. Consultant shall, at such time and in such form as City may require, furnish Documents concerning the status of services required under this Agreement.

E. All Documents required to be provided by this Agreement shall be printed on recycled paper. All Documents shall be copied on both sides of the paper except for one original, which shall be single sided.

F. All Documents, information, data, and exhibits prepared or assembled by Consultant in connection with the performance of its services pursuant to this Agreement are confidential until released by the City to the public, and the Consultant shall not make any of these documents or information available to any individual or organization not employed by the Consultant or the City without the written consent of the City before any such release.

17. RECORDS:

A. Consultant shall maintain complete and accurate records with respect to sales, costs, expenses, receipts and other such information required by City that relate to the performance of services under this Agreement.

B. Consultant shall maintain adequate records of the Services provided in sufficient detail to permit an evaluation of services. All such records shall be maintained in accordance with generally accepted accounting principles and shall be clearly identified and readily accessible. Consultant shall provide free access to such books and records to the representatives of City or its designees at all proper times, and gives City the right to examine and audit same,

and to make transcripts therefrom as necessary, and to allow inspection of all work, data, documents, proceedings and activities related to this Agreement. Such records, together with supporting documents, shall be kept separate from other documents and records and shall be maintained for a period of three (3) years after receipt of final payment.

C. If supplemental examination or audit of the records is necessary due to concerns raised by City's preliminary examination or audit of records, and the City's supplemental examination or audit of the records discloses a failure to adhere to appropriate internal financial controls, or other breach of contract or failure to act in good faith, then Consultant shall reimburse City for all reasonable costs and expenses associated with the supplemental examination or audit.

D. Pursuant to California Government Code Section 8546.7, the parties to this Agreement shall be subject to the examination and audit of representative of the Auditor General of the State of California for a period of three (3) years after final payment under the Agreement. The examination and audit shall be confined to those matters connected with the performance of this Agreement including, but not limited to, the cost of administering the Agreement.

18. NOTICES:

All notices, demands, requests or approvals to be given under this Agreement shall be given in writing, addressed as hereinafter provided.

All notices, demands, requests, or approvals from Consultant to City shall be addressed to City at:

City of Alameda
2263 Santa Clara Avenue
Alameda CA 94501
Attention: Finance Director
cc: City Attorney's Office

All notices, demands, requests, or approvals from City to Consultant shall be addressed to Consultant at:

Vavrinek, Trine, Day & Co., LLP
2151 River Plaza Drive, Suite 308
Sacramento, CA 95833

The parties must designate, in writing, any change in the individual to who notice is to be addressed. Notices shall be deemed to be received upon personal delivery to the addresses above; if sent by overnight delivery, upon delivery as shown by delivery service records; if sent by facsimile, upon receipt as confirmed by the sending facsimile equipment; if by United States Postal Service, five days after deposit in the mail.

19. SUSPENSION AND TERMINATION:

A. The City may suspend this Agreement and Consultant's performance of the Services, wholly or in part, for such period as it deems necessary due to unfavorable conditions or to the failure on the part of the Consultant to perform any provision of this Agreement. Consultant will be paid for satisfactory services performed through the date of temporary suspension. In the event that Consultant's services hereunder are delayed for a period in excess of six (6) months due to causes beyond Consultant's reasonable control, Consultant's compensation shall be subject to renegotiation.

B. If Consultant at any time refuses or neglects to prosecute its Services in a timely fashion or in accordance with the Project schedule, or is adjudicated a bankrupt, or commits any act of insolvency, or makes an assignment for the benefit of creditors without City's consent, or fails to make prompt payment to persons furnishing labor, equipment, materials or services, or fails in any respect to properly and diligently prosecute its services, or otherwise fails to perform fully any and all of the agreements herein contained, Consultant shall be in default.

C. If Consultant fails to cure the default within seven (7) days after written notice thereof, City may, at its sole option, take possession of any Documents (as defined in Section 16) or other materials (in paper and electronic form) prepared or used by Consultant in connection with the Project and (1) provide any such work, labor, materials or services as may be necessary to overcome the default and deduct the cost thereof from any money then due or thereafter to become due to Consultant under this Agreement; or (2) terminate Consultant's right to proceed with this Agreement.

D. In the event City elects to terminate, City shall have the right to immediate possession of all Documents and work in progress prepared by Consultant, whether located at the Project, at Consultant's place of business, or at the offices of a subconsultant, and may employ any other person or persons to finish the Services and provide the materials therefor. In case of such default termination, Consultant shall not be entitled to receive any further payment under this Agreement until the Services are complete. At that time, if the expenses incurred by City in obtaining Services for the Project exceed such unpaid balance, then Consultant shall promptly pay to City the amount by which such expense exceeds the unpaid balance of the Not-to-Exceed Amount. The expense referred to in the previous sentence shall include expenses incurred by City in causing the services called for under this Agreement to be provided by others, for attorneys' fees, and for any costs or damages sustained by City by reason of Consultant's default or defective work.

E. In addition to the foregoing right to terminate for default, City reserves the absolute right to terminate this Agreement without cause, upon 72-hours' written notice to Consultant. In the event of termination without cause, Consultant shall be entitled to payment which shall be calculated as follows: (1) Payment for Basic Services then satisfactorily completed and accepted by City, plus (2) Payment for Additional Services satisfactorily completed and accepted by City, plus (3) Reimbursable Expenses actually incurred by Consultant, as approved by City. In no event will Consultant be paid more than the Not to Exceed Amount. The amount of any payment made to Consultant prior to the date of termination of this Agreement shall be deducted from the amounts described in (1), (2) and (3)

above. Consultant shall not be entitled to any claim or lien against City or the Project for any additional compensation or damages in the event of such termination and payment. In addition, the City's right to withhold funds under Section 3 shall be applicable in the event of a termination for convenience.

F. If this Agreement is terminated by City for default and it is later determined that the default termination was wrongful, such termination automatically shall be converted to and treated as a termination for convenience under this Section, paragraph E and Consultant shall be entitled to receive only the amounts payable hereunder in the event of a termination for convenience.

20. COMPLIANCE WITH LAW:

Consultant shall comply with all state or federal laws and regulations as well as all ordinances, rules and regulations enacted or issued by City (collectively, "Applicable Laws").

21. CONFLICT OF LAW:

A. This Agreement shall be interpreted under, and enforced by the laws of the State of California excepting any choice of law rules which may direct the application of laws of another jurisdiction. The Agreement and obligations of the parties are subject to all valid laws, orders, rules, and regulations of the authorities having jurisdiction over this Agreement (or the successors of those authorities.)

B. Any suits brought pursuant to this Agreement shall be filed with the courts of the County of Alameda, State of California.

22. ADVERTISEMENT:

Consultant shall not post, exhibit, display or allow to be posted, exhibited, displayed any signs, advertising, show bills, lithographs, posters or cards of any kind pertaining to the services performed under this Agreement unless prior written approval has been secured from City to do otherwise.

23. WAIVER:

A waiver by City of any breach of any term, covenant, or condition contained herein shall not be deemed to be a waiver of any subsequent breach of the same or any other term, covenant, or condition contained herein, whether of the same or a different character.

24. INTEGRATED CONTRACT:

This Agreement, including exhibits, represents the full and complete understanding of every kind or nature whatsoever between the parties hereto with regard to the Services, and all preliminary negotiations and agreements of whatsoever kind or nature are merged herein. No verbal agreement or implied covenant shall be held to vary the provisions hereof. Any modification of this Agreement will be effective only by written execution signed by both City and Consultant.

TABLE OF EXHIBITS

Exhibit A	Scope of Services & Schedule
Exhibit B	Compensation

25. **INSERTED PROVISIONS:**


Each provision and clause required by law to be inserted into the Agreement shall be deemed to be enacted herein, and the Agreement shall be read and enforced as though each were included herein. If through mistake or otherwise, any such provision is not inserted or is not correctly inserted, the Agreement shall be amended to make such insertion on application by either party.

26. **CAPTIONS:**

The captions in this Agreement are for convenience only, are not a part of the Agreement and in no way affect, limit or amplify the terms or provisions of this Agreement.

IN WITNESS WHEREOF, the parties have caused the Agreement to be executed on the day and year first above written.


Vavrinek, Trine, Day & Co., LLP
A California limited liability partnership


David Showalter
General Partner

CITY OF ALAMEDA
A Municipal Corporation

John Russo
City Manager

APPROVED AS TO FORM:



Alan M. Cohen
Assistant City Attorney

RECOMMENDED FOR APPROVAL:



Elizabeth Warmerdam
Assistant City Manager

EXHIBIT A



Section 4 – Specific Audit Approach

A. Complete Work Plan/Project Description

Overview of the Audits

As required by the Request for Proposal our audit plan covers the engagements for:

- Audit of the City of Alameda's Comprehensive Annual Financial Report
- City of Alameda Single Audit
- Audit of the Police and Fire Retirement Plans
- Audit of Alameda County Measure B
- Perform the Proposition 1B Audit
- Perform the Transportation Development Act Audit
- Perform the Vehicle Registration Fees Audit
- Audit of the RDA Successor Agency
- GANN Limit (Appropriations Limit) Agreed-Upon Procedures
- Preparation of a Management Letter (if applicable)
- Drafting of the City of Alameda CAFR and other reports listed above.

The audits will be conducted in accordance with generally accepted auditing standards issued by the American Institute of Certified Public Accountants (AICPA), *Governmental Auditing Standards* published by the Comptroller General of the United States, and the requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133.

Proposed hourly segmentation of the engagement by staff

	Pre-Audit Planning	Interim Audit	Final Audit	Total
Partner	5	24	75	104
Manager	12	50	150	212
Supervisor	14	64	198	276
Senior	16	76	237	329
Staff	11	53	165	229
Paraprofessional	1	5	14	20
Total	59	272	839	1,170



Section 4 – Specific Audit Approach, (Continued)

A. Complete Work Plan/Project Description, (Continued)

Level of staff and number of hours assigned to each segment

	Partner	Manager	Supervisor	Senior	Staff	Clerical	Total
1. City of Alameda Financial Audit	75	150	200	200	175	10	810
2. Single Audit	8	16	24	24	16	2	90
3. Police and Fire Retirement Plans 1079 and 1082	8	16	24	24	16	2	90
4. Alameda County Measure B	2	4	12	12	6	1	37
5. Proposition 1B Audit	2	5	-	15	-	1	23
6. Transportation Development Act Audit	2	5	-	15	-	1	23
7. Vehicle Registration Fees	2	5	-	15	-	1	23
8. Successor Agency Audit	4	10	16	20	16	1	67
9. GANN Limit AUP	1	1	-	4	-	1	7
Totals	104	212	276	329	229	20	1,170

Audit Hours by Area

	Pre-Audit Planning	Interim Audit	Final Audit	Total
1. City of Alameda Financial Audit	41	243	526	810
2. Single Audit	5	27	58	90
3. Police and Fire Retirement Plans 1079 and 1082	5	-	85	90
4. Alameda County Measure B	2	-	35	37
5. Proposition 1B Audit	1	-	22	23
6. Transportation Development Act Audit	1	-	22	23
7. Vehicle Registration Fees	1	-	22	23
8. Successor Agency Audit	3	-	64	67
9. GANN Limit AUP	-	2	5	7
Totals	59	272	839	1,170

B. Our Proposed Audit Plan

Our engagement approach for the City of Alameda audit has well-detailed goals by which the engagement partner can measure progress. Our audit plan includes frequent contact between the partner and the engagement team to assure that objectives are attained according to the audit schedules and that problems are communicated and dealt with on a timely basis. Our engagement approach benefits from our long accumulated experience during which our firm has identified key areas of financial and accounting concern in the audit process. More importantly, the approach provides for a complete reassessment of the management and control environment in each year's audit and thus is capable of responding to changes and will ensure that deadlines are met in issuing the annual financial statements.



Section 4 – Specific Audit Approach, (Continued)

B. Our Proposed Audit Plan, (Continued)

The key characteristics of our engagement approach are:

- *Knowledge of the City of Alameda and similar entities.* We have extensive experience auditing governmental entities similar to the City. This experience enables us to perform a more efficient audit and identify key audit risks.
- *Cost-effectiveness.* Our experienced auditors low percentage of turnover reduce your cost
- *Timeliness.* We take deadlines, both yours and ours, seriously.
- *Partner-manager involvement.* Deciding on audit strategies requires seasoned judgment. Our partners and managers have been heavily and continuously involved in governmental audits. Furthermore, you will be able to consult with senior team members whenever needed throughout the year. We are available during the year for any additional consultation that may arise and specified in the request for proposal.

Project Management – Overall Audits

As noted in the Team Identification section of our proposal, the audit team consists of three (3) partners, three (3) managers, three (3) supervisors, and one (1) senior. Staff auditors will be assigned to various elements of the audit throughout the fieldwork stages. Our staff auditors work 100% on governmental audits. The management of the audits will be undertaken by these personnel who each have worked on similar audits.

Our audit plan for each of the fiscal years involves six (6) stages for each audit. These stages are:

- Stage 1, Planning
- Stage 2, Risk Assessment
- Stage 3, Preparation of the Overall Audit Plan
- Stage 4, Conducting the Interim Audit
- Stage 5, Conducting the Final Audit
- Stage 6, Reporting



Section 4 – Specific Audit Approach, (Continued)

B. Our Proposed Audit Plan, (Continued)

Stage 1, Planning

VTD will meet with key staff to plan the audit services for the year. These meetings will discuss all audit issues and the proposed interim work plan. During this phase, we will accomplish:

- Identifying the key personnel and contacts in the Finance Department and other departments.
- Identify the City of Alameda's significant classes of transactions and business processes.
- Obtain an understanding of audit risk areas.
- Developing an understanding of unusual transactions or events that have occurred during the fiscal year.
- Formalizing logistics.
- Finalizing the timeframes for interim fieldwork.

Stage 2, Risk Assessment

Based upon the information obtained in the planning meetings VTD will perform a risk assessment as required by Statements on Auditing Standards (SAS) to be used in the preparation of the overall audit plan. As part of this risk assessment we will perform the following:

1. Obtain an understanding of the entity and its environment and its risks and material compliance requirements. VTD will refer to the City of Alameda's prior year Comprehensive Annual Financial Report, annual budget document, municipal code and other relevant documentation to assist with our understanding of the City of Alameda's business environment and risks. VTD will also conduct inquiry with key individuals within the City of Alameda who are responsible for executing the City of Alameda's strategic plan.
2. Obtain an understanding of the entity's internal controls. VTD will refer to the City of Alameda's organizational charts, budget, written policies and procedures, financial accounting systems to assist with our understanding of internal controls. VTD will also perform inquiry, observation, inspection, and walk-throughs of key internal controls to ensure these key controls are properly designed and implemented.
3. Preliminary analytical review, determination of preliminary materiality levels.
4. Analysis of known misstatements, if any.
5. Consideration of risk of material misstatement at the individual account balance, class of transactions and disclosure level.
6. Assessing the risks of material misstatement at both the financial statement and relevant assertion levels.



Section 4 – Specific Audit Approach, (Continued)

B. Our Proposed Audit Plan, (Continued)

Stage 2, Risk Assessment (Continued)

7. Assess the risk of material noncompliance with laws and regulations that have a direct and material effect on the financial statements.
8. Evaluation of the City's information technology and general information technology controls.

Stage 3, Preparation of the Overall Audit Plan

Once the planning and risk assessment process are complete an overall audit plan will be prepared. The plan will specify each audit task, staffing assignments, timelines, and due dates. The plan will also break down the work assignments between interim and final audit timelines. The audit plan will include the transaction cycles which have been selected for internal control testing and those for which only the detailed walk through will be performed.

Once the audit plan has been completed the prepared by client (PBC) requirements and the responsibilities of the auditor document will be prepared. The document listing will be detailed by specific task and will include the due dates and names of the persons responsible for each task.

We will also prepare:

The preliminary materiality guidelines, the audit programs, including consideration of:

- Identification of areas where special audit considerations are necessary.
- Design of further audit procedures to reduce risk if considered necessary.
- The development of expectations for analytical procedures, timelines, and assignment of all audit responsibilities.

Once these tasks have been completed we will meet with the City of Alameda to ensure that all dates and requirements have been met and to schedule the interim and final work with the various departments and agencies of the City of Alameda.



Section 4 – Specific Audit Approach, (Continued)

B. Our Proposed Audit Plan, (Continued)

Stage 4, the Interim Audit

Our interim fieldwork dates will normally occur during the March/April timeframe. We generally like to perform an interim on the single audit (if possible) during the July/August timeframe. The specific weeks will be determined during the planning meeting and preparation of the audit plan process.

We will obtain an understanding of the City of Alameda's internal control structure starting with:

1. Defining the City of Alameda's objectives and strategies and related business risks.
2. Obtaining an understanding of the City of Alameda's internal control environment (tone at the top):
 - Communication and enforcement of integrity and ethical values
 - Commitment to competence
 - Participation of those charged with governance
 - Management's philosophy and operation style
 - Organizational structure
 - Assignment of authority and responsibility
 - Human resource policies and practices
3. The City of Alameda's risk assessment process.
4. Internal control communication process.
5. Internal control monitoring process.
6. Any industry, regulatory or other factors.

This understanding will be accomplished through the use of:

1. Inquiry of management and others within the City of Alameda.
2. Observation and inspection.
3. Review of external information from rating agencies and other external sources.



Section 4 – Specific Audit Approach, (Continued)

B. Our Proposed Audit Plan, (Continued)

Stage 4, the Interim Audit, (Continued)

We will also obtain an understanding of the design and implementation of the financial reporting system to understand the follow of information for:

1. Each class of transactions that is significant to the financial statements.
2. The procedures within both automated and manual systems, by which those transactions are initiated, authorized, recorded, processed, and reported in the financial statements.
3. The related accounting records, whether in electronic or manual supporting information, and specific accounts in the financial statements involved in initiating, authorizing, recording, processing and reporting transactions.
4. How the information systems captures events and conditions other than classes of transactions that are significant to the financial statements.
5. The financial reporting process used to prepare the City of Alameda's financial statements, including significant accounting estimates and disclosures.

Our focus will also involve:

- Understanding and documenting the financial reporting process.
- Documenting information systems and related computerized data processing controls.
- Identifying the flow of information and internal control involved in various key processes including, investment management, procurement, disbursements, payroll, treasury operations, debt/capital management, cash receipts, and utility billing. To accomplish these tasks we will use client accounting manuals, inquiry, observation, checklists, and internal control questionnaires. During the interim timeframe each of the significant internal control systems will be evaluated to obtain sufficient knowledge of the design and implementation of key controls and to determine if a test of controls will result in audit efficiencies or reduce the risk of material misstatement.
- Planning of the Single Audit (if a draft of the Schedule of Expenditures of Federal Awards is available) including conducting inquiries, reviewing documentation and determining major programs. In addition, in order to assist the City of Alameda in achieving its Single Audit reporting timeline, we will begin conducting fieldwork for those federal programs identified as major as a result of our preliminary risk assessment.
- Providing the parameters required to commence analyzing financial fluctuations in the operating results of the City of Alameda.



Section 4 – Specific Audit Approach, (Continued)

B. Our Proposed Audit Plan, (Continued)

Stage 4, the Interim Audit, (Continued)

- Identifying laws and regulations that are applicable to the City of Alameda. To accomplish these tasks we will use client documents, inquiry, observation, checklists, and internal control questionnaires.
- Formulating audit procedures and related audit programs that will be used during the final segment of the audit process.
- We will use statistical sampling to assist with our testing of the City of Alameda's internal controls over financial reporting and compliance.
- **Sample sizes can range between 25 and 60, contingent upon the risk of material misstatement for a particular audit area or objective. All sample sizes will be determined based on the AICPA Sampling Guide.**
- Testing the effectiveness of internal controls will be accomplished for the significant internal controls systems for which we plan to place reliance to reduce the risk of material misstatement. To gain efficiencies our control testing will be structured so that it can be used for each of the audits we will perform, with exception to the single audits.
- Other areas to be completed at the interim audit include AU-C 240 fraud interviews and documentation.
- Discuss workable solutions for potential findings that have been identified and communicated to the City of Alameda during the audit process.

Stage 5, the Final Audit

We will commence our final fieldwork as soon as City of Alameda has sufficiently closed their accounting records. We expect final fieldwork to take place during September to November.

During this phase, we will perform substantive audit procedures on the year-end statement of net position and fund balances, revenue and expenditure/expense accounts. We will use a variety of audit procedures which may include outside confirmations, statistical sampling, and detailed testing of schedules, analytical review, inquiry, and observation. During this phase we will draft the financial statements.



Section 4 – Specific Audit Approach, (Continued)

B. Our Proposed Audit Plan, (Continued)

Stage 6, the Reporting Phase

At the end of the audit process we will meet with key staff to cover the following:

- Discuss improvements for subsequent years audit plan,
- Meet with the Audit Committee or Council to present the results of the audit,
- Communicate with those charged with Governance.
- We will prepare Draft Audit Reports with management letter comments to management prior to the agreed upon issuance date.
- We will prepare Final Draft Audit Reports and management letter comments for presentation to the City prior to the agreed upon issuance date.

Communication

We do not believe in surprises. Although the reporting phase involves a recap of the process we will be in constant communication regarding the each aspect of the audit throughout the entire process. You will not have any surprises at the end of the audit.

Management Letters

The results of our understanding of internal control serve as a basis for our recommendations to management. We also consider any weaknesses noted during our substantive testing and other audit procedures. Upon completion of the audit, the findings and recommendations we consider to be of value to you are summarized and presented as management comments.

We will meet with management to discuss these comments prior to finalizing the letter to ensure that our management letter will contain no surprises. The purpose of our management comments is to direct your attention to:

- Significant deficiencies and material weaknesses (if any) identified during the course of the audit. AU-C 265 requires written communication to management and those charged with governance, of significant deficiencies or material weaknesses, identified during the audit.
- Other matters that we believe to be of potential benefit to the management of the City of Alameda, such as recommendations for operational or administrative efficiency, or for improving existing internal controls.



Section 4 – Specific Audit Approach, (Continued)

B. Our Proposed Audit Plan, (Continued)

Management Letters, (Continued)

In our view, management letters can serve the City of Alameda on two distinct levels. The first is when we, the auditors, determine that there are material deficiencies in internal controls. These should be communicated at once to the highest level of management so that corrective action can be taken. The other level is the more routine operational improvement and control enhancement comments which are communicated to management on a timely basis such that appropriate action can be taken.

C. Identification of Potential Audit Issues

We do not anticipate problems within the audit. However, if audit issues are encountered, our process would include meeting with the City's management to develop the appropriate response, and identify any special assistance that will be requested from the City.

We have however identified the following areas that we believe will present challenges to the City in the upcoming contract years where we believe that we can be of assistance.

- GASB Standard Implementations – GASB 68, 69, and 71 will be required to be implemented during the Contract Term.
- Single Audits – New Single Audit Guidance was issued incorporating the 8 grant circulars in the title 2 of the CFR and will be effective for the City FYE June 30, 2016.

We have a proactive team approach to the implementation of new accounting and auditing requirements and work to begin the conversations regarding the changes and the potential impacts during the planning and interim phases of the audit. We also are available for technical guidance and assistance throughout the year as needed on complex accounting and auditing issues.

D. Use of Computer Assisted Auditing Techniques Software in the engagement

VTD will use IDEA audit software during the engagement to assist with data analysis, testing of populations and reports and for the selection of audit samples. We will also use CCH Knowledge Coach to assist with audit risk assessment.



Section 4 – Specific Audit Approach, (Continued)

E. Engagement Timeline

Audit Milestones	1. City of Alameda Financial Audit	2. Single Audit	3. Police and Fire Retirement Plans 1079 and 1082	4. Alameda County Measure B
Planning Meeting (Stage 1)	February	February	February	February
Audit Planning (Stage 2 and 3)	February	February	February	February
Interim Fieldwork (Stage 4)	March - April	July - August	Not applicable	Not applicable
Fiscal Year-End Work (End) (Stage 5)	September - October	October - November	October - November	October - November
Deliver Draft Auditors' Report (Stage 6)	November (1st Week)	November 15	November 15	November 15
Deliver Final Reports	December 1	December 1	December 1	December 1

Audit Milestones	5. Proposition 13 Audit	6. Transportation Development Act Audit	7. Vehicle Registration Fees	8. Successor Agency Audit	9. GANN Limit AUP
Planning Meeting (Stage 1)	February	February	February	February	February
Audit Planning (Stage 2 and 3)	February	February	February	February	February
Interim Fieldwork (Stage 4)	Not Applicable	Not applicable	Not applicable	Not applicable	March - April
Fiscal Year-End Work (End) (Stage 5)	October - November	October - November	October - November	October - November	October - November
Deliver Draft Auditors' Report (Stage 6)	November 15	November 15	November 15	November (1st Week)	November (1st Week)
Deliver Final Reports	December 1	December 1	December 1	December 1	December 1

We have proposed the engagement timeline above to meet your specifications in the RFP. The specific weeks for fieldwork would be mutually agreed upon by VTD and City of Alameda.

EXHIBIT B



SEALED DOLLAR COST BID

We are firmly committed to providing the City of Alameda with the superior level of professional services that the City expects from its independent auditors. We strive to provide exceptional staff, quality, and value at the lowest possible fees consistent with the expectations of the City. Our rates are competitive, even with our depth of experience and commitment to quality.

However, we do not want fees alone to be an obstacle in the City's selection of Vavrinek, Trine, Day & Co., LLP. We would be happy to discuss and negotiate such fee issues and responsibilities with you.

A. Cost Proposal (All Inclusive Maximum Price)

Description of Services	Estimated Hours	Proposed Audit Fees Not to Exceed Amounts (2)				
		Contract Years		Option Years		
		2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
1. City of Alameda Financial Audit	810	\$ 92,700	\$ 95,481	\$ 98,345	\$ 101,295	\$ 104,334
2. Single Audit (Assuming 2 Major Programs)(1)	90	10,000	10,300	10,609	10,927	11,255
3. Police and Fire Retirement Plans 1079 and 1082	90	10,000	10,300	10,609	10,927	11,255
4. Alameda County Measure B	37	4,000	4,120	4,244	4,371	4,502
5. Proposition 1B Audit	23	2,500	2,575	2,652	2,732	2,814
6. Transportation Development Act Audit	23	2,500	2,575	2,652	2,732	2,814
7. Vehicle Registration Fees	23	2,500	2,575	2,652	2,732	2,814
8. Successor Agency Audit	67	7,500	7,725	7,957	8,196	8,442
9. GANN Limit AUP	7	800	824	849	874	900
Total for Fiscal Year (not-to-exceed)	1170	\$ 132,500	\$ 136,475	\$ 140,569	\$ 144,786	\$ 149,130

(1) Per review of the available previous issued Single Audit Reports, we estimate two major federal programs will require an audit in future fiscal years for the City of Alameda. Additional major programs will be audited at an additional cost of \$4,000 per program.

(2) VTD has applied a cost inflation factor of 3% to subsequent years audits after FY2014-2015.



SEALED DOLLAR COST BID

B. Rates for Additional Professional Services

QUOTED HOURLY RATES OF THE FIRM'S PROFESSIONALS:										
	2014-2015		2015-2016		2016-2017		2017-2018		2018-2019	
Partner	\$	220	\$	227	\$	233	\$	240	\$	248
Manager		160		165		170		175		180
Supervisor		120		124		127		131		135
Senior		90		93		95		98		101
Staff		80		82		85		87		90
Paraprofessional		60		62		64		66		68



SEALED DOLLAR COST BID

City of Alameda
RFP for Professional Auditing Services

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Attachment A

AUDIT WORK COST PROPOSAL FORM

Service	2014-15	2015/16	2016/17
City Audit and Related Reports	\$ 92,700 (City) \$ 7,500 (RDA SA)	95,481 (City) 7,725 (RDA SA)	98,345 (City) 7,957 (RDA SA)
Single Audit Act Report * *(Assuming 2 Major Programs)	\$ 10,000	10,300	10,609
Appropriations Limit Review	\$ 800	824	849
Police and Fire Retirement Plans 1079 & 1082	\$ 10,000	10,300	10,609
Measure B	\$ 4,000	4,120	4,244
Proposition 1B	\$ 2,500	2,575	2,652
Transportation Development Act	\$ 2,500	2,575	2,652
TDA Report	\$ 2,500	2,575	2,652
Vehicle Registration Fee Report	\$ 2,500	2,575	2,652
Total for Fiscal Year (not-to exceed)	\$ 132,500	136,475	140,569

Fees for succeeding years should be noted as well.



SEALED DOLLAR COST BID

City of Alameda
RFP for Professional Auditing Services

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Attachment B

ESTIMATE OF COST

Name of Firm: Vavrinek, Trine, Day & Co., LLP

Address: 2151 River Plaza Drive
Suite 308
Sacramento, CA 95833

Contact Name: David Showalter, Audit Partner

Contact Phone #: (916) 570-1880

Fax #: (916) 570-1875

Contact Email: dshowalter@vtdcpa.com

1. Auditor's Standard Billing Rates

Auditors Standard Hourly Billing Rates			
POSITION	2014/15	2015/16	2016/17
Partner	\$ 220	\$ 227	\$ 233
Manager	\$ 160	\$ 165	\$ 170
Senior Accountant	\$ 90	\$ 93	\$ 95
Staff Accountant	\$ 80	\$ 82	\$ 85
Clerical	\$ 60	\$ 62	\$ 64