



Department of Finance

Public Services Building
2051 Kaen Road, Suite 490 | Oregon City, OR 97045

Board of County Commissioners
Clackamas County

Members of the Board:

Approval of Amendment #2 with Moss Adams, LLP for
Annual Financial Audit Services

Purpose/Outcome	Annual Financial Audits Required By ORS 297.425
Dollar Amount and Fiscal Impact	Original Contract value was \$1,436,500. Amendment #1 added \$15,000 for a special audit for H3S. Amendment #2 adds one additional year of audit services (FY21) for \$326,200. Total Contract value not to exceed \$1,777,700.
Funding Source	Funded by cost allocation and general funds through the Finance Department budget and other sources of funding for the respective component units of government.
Duration	Extending contract to April 30, 2022
Previous Board Action	6/22/2017 BCC approved the Original Contract 62217III C.3
Strategic Plan Alignment	1. Ensure Financial Transparency and Accountability 2. Builds Public Trust through Good Government
County Counsel Review	Reviewed Date: 04/05/2021; ARN
Procurement Review	1. Was this item processed through Procurement? <input checked="" type="checkbox"/> yes <input type="checkbox"/> no 2. If no, provide a brief explanation:
Contact Person	Christa Bosserman Wolfe, 503-742-5407
Contract No.	#1771

BACKGROUND:

Each year, Clackamas County and its component units of government are required by ORS 297.425 to undergo an annual financial audit and submit the reports to Oregon Secretary of State Audits Division. The County utilized a Request for Proposal process closing March 3, 2016 to select the provider most qualified to provide audit services. From the three (3) responsive bidders, through an evaluation process, Moss Adams, LLP was the one determined to best meet the needs of the County for this project.

If approved by the Board of County Commissioners, this contract amendment extends the contract with Moss Adams, LLP, for one (1) additional year, until April 30, 2022, and increases the total contract value by \$326,200 in order to complete the audits for the year ending June 30, 2021 (FY21). This proposed amendment was discussed and approved by the Audit Committee on March 18, 2021, due to familiarity and expediency to ensure that the audits services are performed on time for FY21.

This document has been reviewed and approved by County Counsel.

PROCUREMENT PROCESS:

This Amendment is in accordance with LCRB C-047-0800(b) for an unanticipated amendment. Amendment #2 is a 22.7% increase to the original contract.

RECOMMENDATION: Staff respectfully recommends the Board approve Amendment #2 with Moss Adams for the Annual Financial Audit Services.

Sincerely,

Elizabeth Comfort

Elizabeth Comfort
Finance Director

Placed on the BCC Agenda _____ by Procurement and Contract Services

**EXHIBIT F
FEE SCHEDULE FOR FYE 2021**

AUDIT FEE SCHEDULE FYE 2021

			Year-to-Year	
	FYE 2020 Audit Fee	FYE 2021 Audit Fee	\$ Fee Change	% Fee Change
Comprehensive Annual Financial Report (CAFR) of the County, related management letter, and CAFR drafting assistance	\$ 135,200	\$ 139,000	\$ 3,800	2.81%
Report on Single Audit (fee for 2 major federal programs)	38,700	\$ 39,800	1,100	2.84%
Clackamas County Development Agency component unit Financial Report (CUFR), related management letter, CUFR drafting assistance	22,300	\$ 22,900	600	2.69%
North Clackamas Parks & Recreation District CUFR, related management letter, CUFR drafting assistance	27,100	\$ 27,900	800	2.95%
Clackamas County Service District #5, (Lighting District)	3,700	\$ 3,800	100	2.70%
Clackamas County Enhanced Law Enforcement Service District	3,700	\$ 3,800	100	2.70%
Library District of Clackamas County	3,700	\$ 3,800	100	2.70%
Clackamas County Extension and 4-H Service District	3,700	\$ 3,800	100	2.70%
Housing Authority of Clackamas County and related management letter	48,000	\$ 49,400	1,400	2.92%
Water Environment Services CUFR & related management letter	31,100	\$ 32,000	900	2.89%
TOTAL FEE	\$ 317,200	\$ 326,200	\$ 9,000	2.84%



Elizabeth Comfort
Finance Director

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April 22, 2021

Board of County Commissioners
Clackamas County

Members of the Board:

Approval of Amendment #1 with Oregon Emergency Management
FEMA 4499-DR-OR FEMA-State Agreement for the Coronavirus Disease

Purpose/Outcome	Approval to add section 5.1 to the original contract agreement and accept the change in Federal Cost Sharing from 75% to 100% for the duration of this amendment. 5.1 100 Percent Federal Cost Share through September 30, 2021 Notwithstanding the above, FEMA shall provide a 100 percent Federal cost share for all work eligible for assistance under Public Assistance Category B, pursuant to sections 403 (42 U.S.C. 5170b), 502 (42 U.S.C. 5192), and 503 (42 U.S.C. 5193) of the Stafford Act, performed from January 20, 2020, through September 30, 2021. For any eligible work performed after September 30, 2021, FEMA's federal cost share shall be 75 percent as set forth in Section 5.0 in the original grant agreement.
Dollar Amount and Fiscal Impact	COVID-19 is ongoing; the dollar amount/fiscal impact is unknown at this time
Funding Source	Federal funding provided by FEMA and is administered by Oregon Emergency Management (OEM)
Duration	Original Contract Effective January 20, 2020, and continuing. Amendment No. 1 Effective January 20, 2020 through September 30, 2021
Previous Board Action	Approval to accept FEMA State Agreement 4499-DR-OR 2020 on May 14, 2020
Strategic Plan Alignment	N/A
County Counsel Review	Reviewed and approved by County Counsel: Andrew Naylor 4/6/2021
Procurement Review	1. Was this item processed through Procurement? <input type="checkbox"/> yes <input checked="" type="checkbox"/> no 2. If no, provide a brief explanation: Updated agreement does not impact procurement
Contact Person	Christa Bosserman Wolfe, 503-742-5407
Contract No.	N/A

BACKGROUND:

The Federal funding in this agreement is provided by FEMA and is administered by OEM. Under the authority of Presidential Major Disaster Declaration FEMA 4499-DR-OR, OEM will provide Clackamas County reimbursement for eligible costs and activities necessary for emergency protective measures taken in

response to the COVID-19 emergency during the period of January 20, 2020, and continuing. In the original grant agreement with OEM, FEMA agreed to a 75% Federal cost share of eligible costs, with a cost sharing (match) of 25% of eligible costs by the County.

On March 25, 2021 the County received a grant amendment request from OEM. This is the first amendment to the original agreement, 4499-DR-OR 2020. This amendment adds sub-section 5.1, under section 5.0, Funding.

Sub-section 5.1 states FEMA will provide a 100% Federal cost share for all eligible work performed from January 20, 2020 through September 30, 2021. Prior to Amendment No. 1 the County was required to contribute 25% of eligible costs. This amendment is retroactive to the beginning of the original agreement, January 20, 2020. For any eligible work performed after September 30, 2021, FEMA's Federal cost share shall be 75% as set forth in Section 5.0 of the original grant agreement.

Once this grant amendment is signed, Clackamas County Finance will continue working with OEM/FEMA to submit work activities, costs, and supporting documentation for reimbursement. This amendment is an open-ended award amount, and the value will be determined after coordination with FEMA/OEM. OEM has requested Clackamas County return the attached formal contract as soon as possible.

This document has been reviewed and approved by County Counsel.

PROCUREMENT PROCESS:

No procurement review. Updated agreement does not impact procurement.

RECOMMENDATION: Staff respectfully recommends the Board approve Amendment No. 1, adding Section 5.1 to the original grant agreement, and increasing the Federal cost share match from 75% to 100% from January 20, 2020 through September 30, 2021.

Sincerely,



Elizabeth Comfort
Finance Director

STATE OF OREGON
OFFICE OF EMERGENCY MANAGEMENT
INFRASTRUCTURE CONTRACT 4499-DR-OR
AMENDMENT NO. 1

This is Amendment No. 1 (“Amendment”) to the Agreement between the State of Oregon, by and through the Oregon Military Department, Office of Emergency Management, hereinafter referred to as “OEM” and Clackamas County, a political subdivision of the State of Oregon, hereinafter referred to as the “Subrecipient”, effective as of **February 02, 2021**.

1. Effective Date. This Amendment shall become effective on the date it is fully executed and approved as required by applicable law.

2. Amendment. The Contract is hereby amended as follows (unless otherwise indicated, new language is indicated by underlining and deleted language is italicized and bracketed):

a. Section 5.1 is added to the Agreement (after Section 5.0) as follows:

5.1 100 Percent Federal Cost Share through September 30, 2021

Notwithstanding the above, FEMA shall provide a 100 percent Federal cost share for all work eligible for assistance under Public Assistance Category B, pursuant to sections 403 (42 U.S.C. 5170b), 502 (42 U.S.C. 5192), and 503 (42 U.S.C. 5193) of the Stafford Act, performed from January 20, 2020, through September 30, 2021. For any eligible work performed after September 30, 2021, FEMA’s federal cost share shall be 75 percent as set forth in Section 5.0 above.

3. Original Agreement. Except as expressly amended above, all other terms and conditions of original Agreement are still in full force and effect.

IN WITNESS WHEREOF, OEM and the SUBRECIPIENT have executed this Amendment as of the date and year written below.

Stan E. Thomas,
Alternate Governors Authorized Representative
Office of Emergency Management
Date:

Subrecipient Signature
Printed Name:
Title:
Date:

APPROVED
FOR LEGAL SUFFICIENCY

SUBRECIPIENT - PLEASE PRINT THE
FOLLOWING TO EXPEDITE PROCESSING

NAME
Assistant Attorney General

Federal Tax ID No. (TIN): 93-6002286

DATE:

Organization: Clackamas County

Oregon Emergency Management
P. O. Box 14370
Salem, OR 97309-5062

Address: 2051 Kaen Rd., Oregon City, OR 97045

Phone: 503-742-5428

CFDA: 97-036

FINAL FEMA Staff Report - Amendment No 1

Final Audit Report

2021-04-07

Created:	2021-04-06
By:	Jennifer Johnson (JJohnson@clackamas.us)
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"FINAL FEMA Staff Report - Amendment No 1" History

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