



## APPROVAL OUTSIDE VENDOR (NON-CUSD) CONTRACT

*All contracts must be approved by the Board of Education*

Please return this signed cover sheet and the contract to the Business Office for review  
**at least fourteen (14) working days prior to the next Board meeting.**

Once received and approved by the Business Office, **the contract will be returned to the requesting department and you must agendize the item for approval by the Board of Education** at their next regularly scheduled meeting.

**Site/Department:** Business

**Date(s) of Contracted Service:** n/a

**Contractor Name:** CliftonLarsonAllen LLP

**Cost (not to exceed):** n/a

**Description of Service:** Amendment to board approved contract (05.15.2019) for 20/21 audit services to expand the scope of work to include GASB 84 and 87 assistance, and additional Federal awards testing.

**Contract Terms:** Prepayment Penalty: ☐ Yes ☒ No Auto Renewal: ☐ Yes ☒ No

☐ Venue for Legal Disputes Reviewed by Cabinet Member ☐ Legal Counsel Reviewed

☐ Pupil Records Rider ☐ New Vendor (if checked, need W9) ☐ Other \_\_\_\_\_

☐ Fingerprinting/TB Questionnaire completed ☐ Insurance Received

☒ Ratified, reason Amendment needed to expand the scope of work

**Funding Source:** ☒ District ☐ ASB ☐ PTO/PTA ☐ Other \_\_\_\_\_

☐ Fund 40 ☐ Fund 14 ☐ Fund 01 **Budget Source** 01-0000-0-0000-7190-5800-00-029-7500-0022

***I have read and understand the terms of and approve the attached contract:***

Yvonne Perez  
Site/Department Administrator Signature

07/12/2021  
Date

☒ Reviewed by C.B.O. before being agendized. yp  
initials

Board Approval Date: \_\_\_\_\_

☐ Copy sent to the Site/Department \_\_\_\_\_  
Date



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June 24, 2021

Ms. Yvonne Perez, Chief Business Official  
Carmel Unified School District  
PO Box 222700  
Carmel, CA 93922

Dear Ms. Perez:

We are pleased to confirm our understanding of the additional services CliftonLarsonAllen LLP ("CLA," "we," "us," and "our") will provide for Carmel Unified School District ("you," "your," or "the entity") for the year ended June 30, 2021 and during the fiscal year ended June 30, 2022.

This letter constitutes an addendum to our original audit engagement letter dated May 2, 2018. The purpose of this letter is to outline additional services you wish us to perform in connection with that audit engagement.

#### Scope of additional services

We will:

- Assist with the implementation of Governmental Accounting Standards Board (GASB) Statement 84 – *Fiduciary Activities*, including assistance with consolidation of associated student body activity for reporting in compliance with the new standard and the California Standardized Account (SACS). GASB 84 is effective for fiscal year ended June 30, 2021.
- Additional testing of Federal awards to include the new Learning Loss Mitigation (LLM) funding and/or Elementary and Secondary School Emergency Relief (ESSER) funding, as applicable, testing in excess of standard one program for the fiscal year ended June 30, 2021.
- Assist with the implementation of GASB Statement 87 – *Leases*, including assistance with documentation of lease assets and liability schedule (lease schedule) based on provided lease information. Propose to management GASB 34 adjusting journal entries to record the related right to use assets, liability and related amortization/depreciation and lease/interest expense for government-wide financial reporting and related footnote disclosures. GASB 87 is effective for fiscal year ended June 30, 2022.

#### Objectives, responsibilities, procedures, and limitations

Our audit objective, responsibilities, procedures, and limitations are as outlined in our engagement letter dated May 2, 2018.

Nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

#### Management responsibilities

Management is responsible for making all financial records and related information available to us and for the accuracy and completeness of that information.



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Management's responsibilities for audit services, including additional Federal awards testing are outlined in our engagement letter dated May 2, 2018 and include providing us with a management representation letter as outlined in that engagement letter.

For all nonattest services we may provide to you, including these consulting services, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services.

#### **Fees**

Our professional fees for these services are:

- GASB Statement 84, *Fiduciary Activities* - \$500 - \$1,500
- Federal awards - \$1,500 - \$2,500 per program
- GASB Statement 87, *Leases* - \$500 per lease

The terms and conditions of payment will be same as in our audit engagement letter.

#### **Agreement**

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. All terms of our original audit engagement letter will apply to this addendum. This addendum will become effective as soon as you sign and date the original and copy of this letter and return the signed copy to us. If you have any questions, please let us know.

Sincerely,

**CliftonLarsonAllen LLP**

Gema Ptasinski, CPA  
Principal  
(626)387-8217  
Gema.ptasinski@claconnect.com

#### **Response:**

This letter correctly sets forth the understanding of Carmel Unified School District.

Authorized Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Authorized Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_