

AGENDA ITEM REPORT

DATE: August 5, 2025
DEPARTMENT: County Manager
REQUESTER: Pete Winton
TITLE: Approve Amendment Three for Additional Required Financial Auditor Services

I. MOTION REQUESTED

- A. Approve Amendment Three to Clifton Larson Allen LLP for additional financial auditor services for the Other Constitutional Offices (RFP200390BAG), effective January 27, 2025, in the amount of \$95,595.00.
- B. Approve Amendment Three to Clifton Larson Allen LLP for additional financial auditor services for the Lee BOCC and Constitutional Offices of the Clerk of the Circuit Court and Port Authority (RFP200383BAG), effective January 27, 2025, in the amount of \$106,207.50.
- C. Authorize the County Manager or designee to execute the contract documents on behalf of the Board of County Commissioners.

II. ITEM SUMMARY

Approval of this amendment allows for payment to Clifton Larson Allen, LLP for additional audit services that were performed in the amount of \$201,802.50.

During the performance of existing contracts for the Clerk, Port and other Constitutional offices, additional audit services were added to comply with updated risk-based auditing standards (SAS 143-145), including expanded information technology testing. The scope of work includes additional audit procedures necessary to review the County's American Rescue Plan and Coronavirus State and Local Fiscal Recovery Fund expenditures, as well as disaster recovery activities and related single audit requirements for Lee County BoCC, the Clerk of the Circuit Court, and the Port Authority.

III. BACKGROUND AND IMPLICATIONS OF ACTION

On June 1, 2021 the Board of County Commissioners awarded RFP200383BAG, Financial Auditor - Lee BOCC, Clerk, & Port Authority to Clifton Larson Allen, LLP and RFP200390BAG - Financial Auditor - Other Constitutional Offices to provide financial auditing services on an as needed basis. The original term of the contract was for three years with an option to renew for up to three additional years.

During performance of these contracts additional audit services were added to comply with new risk auditing standards, which includes an increase in information technology testing - SAS 143-145, to add additional audit procedures required to audit the County's American Rescue Plan and Coronavirus State and Fiscal Local Recovery Fund activity, and to add additional audit procedures required to audit the County's disaster recovery activity and related single audit programs.

Board approval of the Amendments will allow for payment to Clifton Larson Allen, LLP in the amount of \$106,207.50 and \$95,595.00, for the additional audit services that were performed.

IV. FINANCIAL INFORMATION

Current Year Dollar Amount: \$201,802.50
Included in the Current Budget?: Yes
Fund: General
Comments:

Is this a revenue or expense item? Expense
Is this Discretionary or Mandatory? Discretionary
Will this item impact future budgets? No
Program: Non-department
Project: Financial Auditor Services

Account Strings: GC5190300100

Fund Type? General

V. RECOMMENDATION

Approve

ATTACHMENTS:

Financial Auditor - Amendment Three - \$106KBOCC, Financial Auditor - Amendment Three - \$95K Other

REVIEWERS:

Anne Henkel, Budget Services

Mary Tucker, Procurement

Anne Henkel, Budget Services

Peter Winton, County Manager

Richard Wesch, County Attorney

Created/Initiated - 7/23/2025

Approved - 7/24/2025

Approved - 7/28/2025

Approved - 7/28/2025

Final Approval - 7/28/2025